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Public

Accounts

Volume I

**FINANCIAL
STATEMENTS**



**PROVINCE OF
BRITISH COLUMBIA
MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**

UNIVERSITY OF ALBERTA

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**Public
Accounts
Volume I**

**FINANCIAL
STATEMENTS**

**FOR THE FISCAL YEAR ENDED
MARCH 31, 1988**



**PROVINCE OF
BRITISH COLUMBIA**

**MINISTRY OF
FINANCE AND
CORPORATE RELATIONS**

HON. MEL COUVELIER

Minister of Finance and Corporate Relations

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The Honourable DAVID C. LAM, C.M., B.A., M.B.A., L.L.D.
Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1988.

MEL COUVELIER
Minister of Finance and Corporate Relations

*Ministry of Finance
and Corporate Relations
Victoria, B.C.
September 30, 1988*

September 30, 1988
Victoria, B.C.

The Honourable Mel Couvelier
Minister of Finance and Corporate Relations

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1988.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

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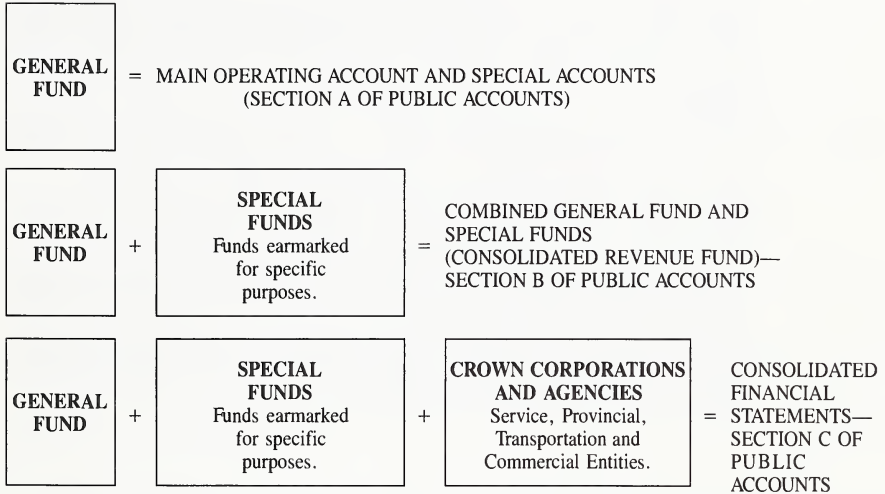


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INTRODUCTION TO THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The financial statements are prepared by the Comptroller General, pursuant to section 8 (2) of the *Financial Administration Act*, in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A General Fund and Special Funds converted to Special Accounts on March 31, 1988*—these statements contain the operating activities of the Government including special accounts and special funds which were converted to special accounts on March 31, 1988.
- *Section B Combined Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities. They aggregate the Consolidated Revenue Fund and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Supplementary Schedules to the Financial Statements*—this section contains schedules which support the information presented in the Province's financial statements.
Section D also contains Detailed Ministry Expenditures—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.

- *Section E Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section F Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section F.
- *Section G Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Revenue and Expenditure*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.

SECTION A

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988 FINANCIAL STATEMENTS**

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

8 Bastion Square
Victoria
British Columbia
V8V 1X4
Telephone: (604) 387-6803
Fax: (604) 387-1230

AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the balance sheet of the Government of the Province of British Columbia general fund, and special funds converted to special accounts on March 31, 1988, as at March 31, 1988, and the related statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these financial statements present fairly the financial position of the Government's general fund, and special funds converted to special accounts on March 31, 1988, as at March 31, 1988 and the results of their operations and the changes in their financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1988*

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988 BALANCE SHEET
AS AT MARCH 31, 1988**

	Note	In Thousands	
		1988	1987
		\$	\$
ASSETS			
Cash and temporary investments	2	116,351	109,878
Accounts receivable.....	3	811,647	789,632
Inventories	4	118,786	105,305
Investments in and amounts due from Crown corporations and agencies.....	5	1,004,058	1,040,263
Loans, advances and other investments	6	163,027	154,203
Mortgages receivable.....	7	322,719	299,593
Fiscal Agency loans	8	2,623,218	2,216,625
Other assets.....	9	166,687	121,732
		<u>5,326,493</u>	<u>4,837,231</u>
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	992,795	896,328
Due to Crown corporations, agencies and funds	11	941,634	421,889
Deferred revenue	12	255,513	212,969
Public debt, issued for Government purposes	13	5,016,747	4,801,901
Public debt, to finance Fiscal Agency loans.....	14	2,623,218	2,216,625
		9,829,907	8,549,712
Net equity (deficiency).....	15	(4,503,414)	(3,712,481)
		<u>5,326,493</u>	<u>4,837,231</u>
Fixed Assets	1		
Contingencies and Commitments.....	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT
*A/Deputy Minister of Finance
and Corporate Relations*



D. B. MARSON
Comptroller General

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988 STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands		
	1988		1987
	Estimates ²	Actual	Actual
	\$	\$	\$
REVENUE			
Taxation	5,343,000	5,744,305	4,861,505
Natural resources	918,000	1,222,958	657,591
Other	638,000	630,388	589,526
Contributions from Government enterprises	452,000	469,795	447,605
Contributions from the Federal Government.....	2,019,000	2,019,931	1,993,257
Gross revenue.....	9,370,000	10,087,377	8,549,484
Less: Transfer to Budget Stabilization Fund.....		(717,377)	
Net revenue	9,370,000	9,370,000	8,549,484
EXPENDITURE			
Health	2,918,900	2,997,293	2,860,564
Social services	1,663,700	1,610,382	1,512,430
Education	2,118,700	2,203,670	1,913,915
Transportation and communications	835,300	768,079	975,418
Natural resources, trade and industrial development	745,600	721,019	614,938
Protection of persons and property	476,500	480,842	453,257
Aid to local government	403,400	402,514	392,322
Debt servicing ¹	530,200	525,277	393,581
General government.....	167,600	177,496	195,564
Housing.....	81,400	64,362	101,902
Recreation and cultural services	82,800	71,230	66,658
Transfer of Lottery Fund Special Account balance to Budget Stabilization Fund	0	25,528	0
Other	195,900	113,241	318,102
Total expenditure.....	10,220,000	10,160,933	9,798,651
Net Operating Expenditure for the Year	(850,000)	(790,933)	(1,249,167)
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies.....	0	0	88,447
Net Expenditure for the Year (note 15)	(850,000)	(790,933)	(1,160,720)

¹ Debt servicing does not include interest of \$248,461,000 (1987 — \$233,364,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

² Estimated amounts are as presented in the Estimates for this fiscal year. This presentation makes no attempt to include additional statutory or other expenditure appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditure (See A 22 to A 32).

The accompanying notes and supplementary statements are an integral part of these financial statements.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988 STATEMENT OF CHANGES
IN CASH AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands	
	1988	1987
	\$	\$
OPERATING TRANSACTIONS		
Net operating expenditure for the year	(790,933)	(1,249,167)
Non-cash items included in net expenditure		
Accounts receivable (increases)	(22,015)	(97,448)
Accounts payable increases	96,467	59,833
Due to Crown corporations increases	519,745	114,180
Public Debt increases	29,681	11,745
Due from Crown corporations (increases) de- creases	(3)	13,969
Other under \$10 million	(2,155)	3,998
	621,720	106,277
Cash items applicable to future operations	(26,188)	(627)
Cash used for operations	(195,401)	(1,143,517)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues) repay- ments	(8,383)	27,320
Mortgages receivable (issues)	(23,084)	(25,128)
Divestment of (investment in):		
Crown corporations	36,208	(585,011)
Other assets		1
Cash derived from (used for) investments	4,741	(582,818)
Total financial requirements	(190,660)	(1,726,335)
FINANCING TRANSACTIONS		
Increase in public debt issues	602,596	2,007,019
Less: Used for Fiscal Agency loans	(405,463)	(398,309)
Cash derived from financing	197,133	1,608,710
Increase (decrease) in cash and temporary investments	6,473	(117,625)
Balance — Beginning of Year	109,878	227,503
Balance — End of Year	116,351	109,878

The accompanying notes and supplementary statements are an integral part of these financial statements.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General and Special Accounts known at March 31, 1988 as the General Fund. Separate combined financial statements of the Government are prepared which include the financial activities of the General Fund and the Special Funds which are together known as the Consolidated Revenue Fund. (See Section B of the Public Accounts.) There are also separate consolidated financial statements of the Government which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (See Section C of the Public Accounts.)

For purposes of these financial statements the General and Special Accounts of the Government are presented as one General Fund, which is comprised of:

- General Accounts — include all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Accounts — these are statutory spending authorities for specific purposes with defined limits on total spending as established by the Legislature.

(b) PRINCIPLES OF COMBINATION

The General Accounts are combined with the Special Accounts after adjusting them to conform with the accounting policies as described below. Inter-account revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared. Revenue, as specified by the Lieutenant Governor in Council, may be paid into the Budget Stabilization Fund by the Minister of Finance and Corporate Relations, to assist in stabilizing the operating revenues of the Government.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply. Lottery Fund Special Account balances may, if authorized by the Lieutenant Governor in Council, be paid into the Budget Stabilization Fund.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

1. Significant Accounting Policies — Continued

Liabilities

All liabilities are recorded to the extent that they represent claims payable to parties outside this reporting entity as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

1. Significant Accounting Policies — Continued

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

2. Cash and Temporary Investments

	In Thousands	
	1988	1987
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(160,497)	(179,752)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios ¹	223,409	280,960
Other	53,439	8,670
	<u>116,351</u>	<u>109,878</u>

¹ Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

3. Accounts Receivable

	In Thousands	
	1988	1987
	\$	\$
Taxes receivable	429,616	408,662
Local government bodies	4,904	1,869
Government of Canada	69,034	206,343
Ministerial accounts receivable	298,148	169,433
Accrued interest	59,745	50,682
Crown corporations and agencies	20,981	22,836
	882,428	859,825
Less provision for doubtful accounts	(70,781)	(70,193)
	<u>811,647</u>	<u>789,632</u>

4. Inventories

	In Thousands	
	1988	1987
	\$	\$
Property under development	53,118	50,357
British Columbia Liquor Distribution Branch	58,986	52,732
Ministerial inventories	6,682	2,216
	<u>118,786</u>	<u>105,305</u>

**5. Investments In and Amounts Due From
Crown Corporations and Agencies**

	In Thousands			
	1988		1987	
	Investments	Amounts Due	Total	Total
	\$	\$	\$	\$
British Columbia Buildings Corporation		55,758	55,758	45,744
British Columbia Enterprise Corporation	305,020	19,733	324,753	324,834
British Columbia Ferry Corporation	6,851		6,851	6,851
British Columbia Food Exhibitions Ltd. ¹				
British Columbia Hydro and Power Authority		8,087	8,087	8,084
B.C. Pavilion Corporation	162,008		162,008	162,008
British Columbia Petroleum Corporation		85,905	85,905	85,905
British Columbia Railway Company	257,689	20,542	278,231	267,924
British Columbia Regional Hospital Districts Financing Authority ..		12,000	12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500	44,088
British Columbia Steamship Company (1975) Ltd. ¹				
British Columbia Transit				49,000
Discovery Enterprises Inc.		7,032	7,032	6,100
Housing Corporation of British Columbia ¹				
Pacific Coach Lines Limited ¹				
Provincial Rental Housing Corporation	634	24,377	25,011	26,223
Workers' Compensation Board of British Columbia		1,922	1,922	1,502
	<u>732,202</u>	<u>271,856</u>	<u>1,004,058</u>	<u>1,040,263</u>

¹ The Province's investment is less than one thousand dollars for each of these corporations.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) Pacific Coach Line Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September, 1986.

6. Loans, Advances and Other Investments

	In Thousands	
	1988	1987
	\$	\$
<i>Low Interest Loan Agreement Revolving Fund Act</i>	31,845	32,596
<i>Homeowner Assistance Act</i>	17,393	27,400
<i>Ministry of Lands, Parks and Housing Act</i>	12,467	25,912
<i>Industrial Development Incentive Act</i>	40,672	15,960
<i>Industrial Development Fund Act</i>	22,932	20,235
<i>Crop Insurance Stabilization</i>	15,200	16,500
<i>Agricultural Land Development Act</i>	16,047	16,449
<i>Downtown Revitalization</i>	17,568	16,312
<i>Other</i>	20,518	14,894
	194,642	186,258
<i>Less provision for doubtful accounts</i>	(31,615)	(32,055)
	<u>163,027</u>	<u>154,203</u>

7. Mortgages Receivable

	In Thousands	
	1988	1987
	\$	\$
<i>Crown Land — Pursuant to the Ministry of Lands, Parks and Housing Act</i>	31,013	32,147
<i>Provincial Home Acquisition — Pursuant to the Provincial Home Acquisition Act, Home Purchase Assistance Act, and the Home Conversion and Leasehold Loan Act</i>	306,376	281,898
<i>Other</i>	1,140	1,400
	338,529	315,445
<i>Less provision for doubtful accounts</i>	(15,810)	(15,852)
	<u>322,719</u>	<u>299,593</u>

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	\$	\$
British Columbia Assessment Authority.....	4,331	4,503
British Columbia Buildings Corporation	154,693	123,922
British Columbia Educational Institutions Capital Financing Authority.....	19,385	22,430
British Columbia Enterprise Corporation	88,907	15,491
British Columbia Regional Hospital Districts Financing Authority.....	15,467	
British Columbia Housing and Employment Development Financing Authority.....		24,364
British Columbia Hydro and Power Authority	1,218,212	898,602
British Columbia Railway Company	73,939	74,110
British Columbia Steamship Company (1975) Ltd.	8,572	3,111
British Columbia Systems Corporation.....	24,570	20,325
British Columbia Transit	835,028	781,845
Capital Project Certificate of Approval Program	90,021	63,339
Expo 86 Corporation		98,643
Greater Vancouver Sewerage and Drainage District.....	29,095	29,673
Greater Vancouver Water District.....	19,750	19,782
Improvement Districts	746	
University of British Columbia	40,502	36,485
	<u>2,623,218</u>	<u>2,216,625</u>

9. Other Assets

	In Thousands	
	1988	1987
	\$	\$
Prepaid Program Costs		
<i>Guaranteed Available Income for Need Act</i>	65,708	64,302
Medical Services Commission of British Columbia.....	37,755	26,150
Other ministerial prepayments	45,381	13,650
Unamortized issue costs of Public Debt.....	17,843	17,630
	<u>166,687</u>	<u>121,732</u>

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	\$	\$
Ministry trade accounts and other liabilities	567,936	517,237
Accrued interest on public debt	212,875	182,583
Accrued employee leave entitlements	130,835	101,891
<i>Forest Act, section 88</i>	49,700	64,387
Government of Canada	31,449	30,230
	<u>992,795</u>	<u>896,328</u>

The total cost of the early retirement incentive plan was \$87.8 million, of which \$26.6 million is included under accrued employee leave entitlements.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	\$	\$
Amounts due to Special Funds	742,905	
Amounts due to Trust Funds	16,423	183,587
British Columbia Colleges and Institutes	11,923	11,751
British Columbia Enterprise Corporation	1,428	5,775
British Columbia Housing Management Commission	25	
British Columbia Transit		3,584
Expo 86 Corporation		60,188
Medical Services Commission of British Columbia	161,105	148,548
Simon Fraser University	1,766	2,310
University of British Columbia	4,942	4,961
University of Victoria	1,117	1,185
	<u>941,634</u>	<u>421,889</u>

12. Deferred Revenue

	In Thousands	
	1988	1987
	\$	\$
Motor vehicle licences and permits	85,322	74,585
Water rentals and recording fees	64,127	54,049
Petroleum, natural gas and minerals, leases and fees	23,569	23,567
Canada Assistance Plan	32,839	32,098
Miscellaneous	49,656	28,670
	<u>255,513</u>	<u>212,969</u>

13. Public Debt Issued for Government Purposes

	In Thousands	
	1988	1987
	\$	\$
Short-term promissory notes		
Payable in Canadian currency	200,220	357,625
Payable in United States currency (U.S. \$5,500; 1987 U.S. \$178,586)	7,174	235,797
	<u>207,394</u>	<u>593,422</u>
Less: Unamortized discount	(4,839)	(8,824)
	<u>202,555</u>	<u>584,598</u>
91-day Treasury Bills	780,000	650,000
Less: Unamortized discount	(8,352)	(5,289)
	<u>771,648</u>	<u>644,711</u>
Notes and bonds		
Payable in Canadian currency	4,174,467	3,632,322
Payable in United States currency (U.S. \$165,713; 1987 U.S. \$166,381)	204,506	217,144
	<u>4,378,973</u>	<u>3,849,466</u>
Less: Unamortized discount	(179,939)	(187,633)
	<u>4,199,034</u>	<u>3,661,833</u>
Less: Sinking fund balances	(156,490)	(89,241)
	<u>4,042,544</u>	<u>3,572,592</u>
	<u>5,016,747</u>	<u>4,801,901</u>

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1988, mature at various dates to December 15, 1988, at an annual average interest rate of 8.91%. During the year \$4.0 billion in notes were issued at interest rates which varied between 6.80% - 10.50%.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

13. Public Debt Issued for Government Purposes — Continued

Treasury bills outstanding at March 31, 1988, mature at various dates to June 29, 1988, at an annual average interest rate of 8.48%. During the year, \$2.9 billion in Treasury bills were issued at interest rates which varied between 6.87%-9.66%.

The Province had 137 series of notes and bonds outstanding at March 31, 1988.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been fully hedged to \$220.7 million Canadian (1987: \$220.7 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1987: 325 million Francs) which have been fully hedged to \$149 million U.S. (1987: \$149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province in Canadian currency during the year ended March 31, 1988.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$
August 21, 1989	PRT	8.00	30,000
August 1, 1990	P-BH	8.08	6,000
November 1, 1990	P-BC	7.91	10,500
September 15, 1991	P-C	3.75	3,000
November 1, 1991	P-HJ	7.15	5,000
November 10, 1991	P-YG	7.14	9,101
February 10, 1992	P-HK	6.75	4,928
March 1, 1992	P-YH	6.90	8,000
May 10, 1992	P-YJ	7.38	7,014
May 21, 1992	P-D	4.00	1,000
June 15, 1992	P-E	4.00	1,000
July 2, 1992	P-BL	7.45	7,000
August 10, 1992	P-YK	7.49	6,260
August 10, 1992	P-HN	7.49	2,500
September 7, 1992	P-YL	7.50	5,000
September 15, 1992	P-F	4.00	1,500
September 15, 1992	P-MD	5.00	18,724
September 15, 1992	P-N	5.00	10,000
October 10, 1992	P-YM	7.49	5,000
November 10, 1992	P-YN	7.51	8,907
December 8, 1992	P-YO	7.38	8,199
January 10, 1993	P-YP	7.26	4,627
March 3, 1993	BCEC-7	9.25	117,347
March 8, 1993	P-HQ	7.23	6,500
May 9, 1993	P-YQ	7.34	10,000
June 7, 1993	P-HR	7.48	6,000
October 29, 1993	BCJY-7	10.67	12,500
November 25, 1997	PRV	10.25	122,022
April 9, 1998	PRS	7.75	300,000

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	<u>Canadian Funds</u>	<u>U.S. Funds</u>
	\$	\$
1989	221,448	687
1990	212,375	149,536
1991	758,550	687
1992	641,814	687
1993	362,494	687

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands	
	1988	1987
	\$	\$
Short-term promissory notes		
Payable in Canadian currency	972,984	660,602
Payable in United States currency (U.S. \$48,047; 1987 - U.S. \$261,727)	59,970	345,899
	1,032,954	1,006,501
Less: Unamortized discount	(12,193)	(13,960)
	1,020,761	992,541
Less: Sinking fund balance		(16,478)
	1,020,761	976,063
Notes, bonds and debentures payable in Canadian currency	1,659,608	1,278,578
Less: Unamortized discount	(14,094)	(14,058)
	1,645,514	1,264,520
Less: Sinking fund balances	(43,057)	(23,958)
	1,602,457	1,240,562
	2,623,218	2,216,625

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1987, mature at various dates to August 12, 1988, at an annual average interest rate of 8.45%. During the year, \$5.8 billion in notes were issued at interest rates which varied between 6.74%-9.83%.

The Province had 43 issues of notes and debentures outstanding at March 31, 1988.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been fully hedged to \$82.9 million Canadian (1987: \$82.9 million) through foreign currency exchange agreements.

The following notes, bonds and debentures were issued by the Province in Canadian currency during the year ended March 31, 1988.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u>	<u>Principal</u>
		%	In thousands \$
March 3, 1993	BCEC-7	9.25	32,653
November 25, 1997	PRV	10.25	152,978
April 10, 2007	BCCP-18	9.12	25,055
May 8, 2007	BCCP-19	9.13	59,286
June 10, 2007	BCCP-20	9.88	68,932
July 10, 2007	BCCP-21	9.83	22,187
August 10, 2007	BCCP-22	9.72	14,430
September 1, 2007	BCCP-23	10.42	4,763
December 10, 2007	PRW	10.14	746

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands Canadian Funds
	\$
1989	78,780
1990	322,343
1991	49,684
1992	171,358
1993	44,341

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

15. Net Equity (Deficiency)

	In Thousands	
	1988	1987
	\$	\$
Net equity (deficiency) General Fund — beginning of year	(3,863,263)	(2,802,074)
Net equity (deficiency) Special Funds — beginning of year	150,782	250,313
Total net equity (deficiency)	(3,712,481)	(2,551,761)
Net expenditure of the General Fund, and Special Funds converted to Special Accounts on March 31, 1988, for the year	(790,933)	(1,160,720)
Net equity (deficiency) — end of year	<u>(4,503,414)</u>	<u>(3,712,481)</u>

16. Contingencies and Commitments*(a) Guaranteed debt*

Guaranteed debt as at March 31, 1988, totalled \$9.9 billion. (1987 — \$10.5 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government under the authority of a statute as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on A 34 for details.

*(b) Contingent liabilities**(i) Pending litigation*

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds \$30 million;
- claims of \$2.5 million for the alleged negligence of ambulance drivers;
- claims of \$2 million and \$2.5 million have been made regarding motor vehicle accidents;
- claims of \$2 million and \$2.3 million have been made regarding construction disputes;
- claims of \$2.5 million for hospital insurance;
- claims of \$35 million against assessments for social services tax;
- various claims totalling \$9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling \$18.5 million (each between \$100,000 and \$2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately \$126 million (1987 — \$125 million), and commitments for extraordinary programs totalled approximately \$624 million (1987 — \$535 million).

(d) Superannuation and pension actuarial valuations

- (i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

16. Contingencies and Commitments—Continued

- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of the funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
	\$	\$
Total Actuarial Liability	4,480,089	310,126
Less Assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions.....	(1,684,877)	(119,122)
Unfunded Liability	<u>456,062</u>	<u>60,891</u>

See Section G of the Public Accounts for further details of these plans.

17. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988	1987
	\$	\$
Superannuation, Pension and Long-term Disability Funds ¹		
— administered by the Superannuation Commission.....	9,479,856	8,387,393
Sinking Funds ^{1, 2}		
— administered by the Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies		
— administered by the Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators		
— administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds)		
— administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board ¹		
— administered by the Workers' Compensation Board.....	2,718,955	2,546,619
Other Trust Funds		
— administered by various government officials	60,553	44,746
	<u>15,943,117</u>	<u>14,470,250</u>

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

¹ See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

² Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

18. Subsequent events

(a) Privatization

In October, 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for \$145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of \$50,000,000 cash and assignment of financial instruments. This represented a \$5,352,140 dividend to the Privatization Benefits Fund and \$139,657,860 return of contributed surplus to the Province.
- Various B.C. Hydro assets have been sold including the mainland gas division sale for \$785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- The Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather than a combination of salaries, operating costs and fixed assets acquisitions.

(b) Knowledge Network of the West Communications Authority

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987, chap. 62, sec. 17 (2)) and Order-in-Council 25-1988, this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

(c) Medical Services Commission of British Columbia (the Commission)

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the *Medical Service Act Regulations*, approved by Order-in-Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

Balances in specified Special Funds were transferred to the General Fund by the *Special Accounts Appropriation and Control Act*. This Act transferred, on March 31, 1988, all assets and liabilities of the Funds into Special Accounts within the General Fund of the Consolidated Revenue Fund. The General Fund balance at March 31, 1988, includes assets and liabilities previously separated into the Special Fund Balance Sheet accounts. The 1987/88 revenues and expenditures of the transferred Special Funds are combined with the General Fund operating results in these financial statements. Comparative figures for prior years are therefore restated to include these former Special Fund amounts. In future these statements will be called General Fund Financial Statements. Concurrent with this restructuring of the former Special Funds, the *Privatization Benefits Fund Act* and *Budget Stabilization Fund Act* brought two new Special Funds into existence which will not be included in these statements.

**GENERAL FUND, AND SPECIAL FUNDS
 CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
 STATEMENT OF REVENUE BY SOURCE
 COMPARISON OF ESTIMATES TO ACTUAL
 FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands		
	1988 Estimated	Actual	1987 Actual
Taxation Revenue	\$	\$	\$
Personal income	2,562,000	2,789,965	2,248,096
Corporation income	387,000	473,407	280,647
Social service	1,393,000	1,463,087	1,540,776
Gasoline	360,000	380,889	317,884
Motive fuel use	60,000	68,595	55,513
Tobacco	223,000	227,795	212,015
Property purchase	168,000	140,130	669
Corporation capital	49,000	56,761	87,205
Property (rural areas)	41,000	42,741	35,799
Insurance premium	58,000	54,215	34,681
Hotel room	35,000	40,028	41,484
Horse racing	7,000	6,682	6,720
Succession and Gift	0	10	16
Total Taxation Revenue	5,343,000	5,744,305	4,861,505
Natural Resource Revenue			
Petroleum and Natural Gas			
Natural gas royalties	62,000	53,665	57,215
Permits and fees	67,000	92,595	68,093
Petroleum royalties	50,000	51,851	44,958
	<u>179,000</u>	<u>198,111</u>	<u>170,266</u>
Minerals			
Mining tax	500	792	445
Mineral resource tax	2,900	10,418	8,016
Mineral land tax	12,000	12,215	16,507
Coal, minerals and metals royalties	16,700	22,795	24,087
Miscellaneous mining receipts	7,900	7,366	6,530
	<u>40,000</u>	<u>53,586</u>	<u>55,585</u>
Forests			
Logging tax	7,000	31,531	8,841
Timber sales	73,000	350,506	103,380
Small Business Enterprise Special Account	21,500	47,227	28,972
Timber royalties	14,000	26,731	13,133
Lumber export tax	350,000	278,999	21,268
Forest scaling fees	2,500	3,901	4,231
Miscellaneous forests receipts	6,000	5,686	5,481
	<u>474,000</u>	<u>744,581</u>	<u>185,306</u>
Other			
Water rentals and recording fees	212,000	214,971	235,643
<i>Wildlife Act</i> — fees and licences	13,000	11,709	10,791
	<u>225,000</u>	<u>226,680</u>	<u>246,434</u>
Total Natural Resource Revenue	918,000	1,222,958	657,591
Other Revenue			
Sales and services			
Lottery Fund Special Account	175,000	165,064	160,706
Farm Income Assurance Special Account	28,000	12,076	15,972
Land registry fees	15,000	17,661	37,102
Real estate earnings of the Crown Land Special Account	22,400	28,676	25,202
Coquihalla highways tolls	14,000	15,022	11,061
Motor vehicle lien and search fees	7,200	7,060	6,734
Ambulance service	8,000	7,314	8,298
Sheriff's fees	1,300	1,173	1,142
Property tax collection fees	2,500	2,813	2,517
Vital statistics fees	3,000	3,022	2,861
Hearing aid equipment	2,600	3,532	2,408
Sales of maps and airphotos	500	530	447
Miscellaneous sales and services	7,500	8,533	7,424
	<u>287,000</u>	<u>272,476</u>	<u>281,874</u>

**GENERAL FUND, AND SPECIAL FUNDS
 CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
 STATEMENT OF REVENUE BY SOURCE
 COMPARISON OF ESTIMATES TO ACTUAL
 FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

	In Thousands	
	1988	1987
	Estimated	Actual
	\$	\$
Licences and permits		
Motor vehicle licences and permits	149,000	136,821
Liquor LICencing Branch — permits and fees	17,000	18,477
Companies Branch	8,600	11,971
Safety inspection fees	6,700	7,532
Filing fees — Court Services	9,700	3,757
Camp-site permits and park use	5,000	4,348
Fire Service Act — fees, etc.	4,000	5,073
Insurance, brokers and real estate	2,900	4,242
Agricultural licences	800	702
Trade and dealer licences	300	270
Mobile home registry	600	692
Miscellaneous licences and permits	3,400	5,587
	<u>208,000</u>	<u>199,472</u>
Interest from investments	62,000	68,355
		<u>53,169</u>
Miscellaneous		
Fines and penalties	24,000	24,409
Maintenance of children	17,200	16,535
Other maintenance receipts	1,600	1,207
Insurance claim receipts	9,700	11,773
Municipal share of joint-service programs	3,500	4,595
Other miscellaneous	25,000	31,566
	<u>81,000</u>	<u>90,085</u>
Total Other Revenue	638,000	630,388
		<u>589,526</u>
Contributions from Government Enterprises		
Liquor Distribution Branch — net income	432,000	425,040
British Columbia Railway Company — dividend	10,000	20,615
British Columbia Ferry Corporation — dividend	0	1,175
British Columbia Buildings Corporation — dividend	10,000	22,965
Total Contributions from Government Enterprises	452,000	469,795
		<u>447,605</u>
Contributions from the Federal Government		
Established Programs Financing	1,228,000	1,215,270
Canada Assistance Plan	629,000	630,958
National Training Act	41,000	38,732
Economic development	42,700	35,759
Transportation and highways	15,900	17,084
Public Utilities Income Tax Transfer Act	3,000	10,026
Statutory subsidies	2,500	2,516
Reciprocal Taxation Agreement	19,500	24,091
Other payments	37,400	45,495
Fiscal Stabilization Program	0	0
Total Contributions from the Federal Government	2,019,000	2,019,931
		<u>1,993,257</u>
Gross Revenue	9,370,000	10,087,377
Less transfer to Budget Stabilization Fund		(717,377)
Net Revenue	9,370,000	8,549,484
		<u>8,549,484</u>

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$7,982,082 in 1987/88 and were comprised of reductions of Taxation \$6,182,192, Natural Resources \$7,740 and Other Revenue \$1,752,150.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$6,590,549 and \$45,415,389 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, small business employment, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of \$2,049,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* of \$103,634,000 (Estimates \$105,730,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of \$425,040,000 is comprised of gross revenue of \$1,063,852,000 less cost of merchandise sold and operating expenses of \$640,556,000 and an accounting policy adjustment of \$1,744,000 for the decrease in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988 \$	Other Authorizations \$	Total \$	Actual Expenditure \$	
Legislation						
1	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64).....	14,201,820		15,722,389	15,722,389	
		14,201,820	1,520,569	15,722,389	15,722,389	
Auditor General						
2	Auditor General.....	4,465,920				
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)).....	4,465,920	24,611	4,490,531	4,490,531	
Ombudsman						
3	Ombudsman.....	2,493,970		2,493,970	2,459,213	34,757
Office of the Premier						
4	Office of the Premier.....	2,733,090		2,733,090	2,689,882	43,208
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from Ministry of Intergovernmental Relations (Vote 45).....		859,478	859,478	777,922	81,556
	—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53).....		3,684,000	3,684,000	3,330,476	353,524
		2,733,090	4,543,478	7,276,568	6,798,280	478,288
Ministry of Advanced Education and Job Training						
5	Minister's Office.....	184,709		184,709	177,173	7,536
6	Ministry Operations.....	695,466,020	10,000,000	705,466,020	697,581,613	7,884,407
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from Ministry of Economic Development (Vote 18).. —Transfer from Ministry of Economic Development (Vote 19).. Special Accounts— <i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education.....		5,984,900 4,592,500	5,984,900 4,592,500	5,967,188 2,003,745	17,712 2,588,755
		105,240,000		105,240,000	100,240,000	5,000,000
		800,890,729	20,577,400	821,468,129	805,969,719	15,498,410

Ministry of Agriculture and Fisheries

7	Minister's Office	241,948		241,948	229,880	12,068
8	Ministry Operations	61,447,939		61,447,939	45,684,080	15,763,859
9	Milk Board	367,973		367,973	367,872	101
10	Provincial Agricultural Land Commission	1,142,802		1,142,802	1,116,013	26,789
11	Agri-Food Regional Development Subsidary Agreement (ERDA)	8,130,000		8,130,000	3,507,744	4,622,256
	Statutory—					
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		16,015	16,015		
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3)) — Southern Interior Beef Corporation		68,220	68,220	68,220	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3)) — McLean Fitzpatrick Fruit Packers		1,000,000	1,000,000	1,000,000	
	Special Accounts—					
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 8, sec. 5 (2)) — Agricultural Land Development		158,640	158,640	158,640	
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance	56,000,000		56,000,000	25,125,977	30,874,023
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16) — Farm Products Industry Improvement		257,980	257,980	257,980	
	<i>Livestock Protections Act</i> (R.S.B.C. 1979, chap. 245, sec. 14) — Livestock Protection	20,000		20,000	13,491	6,509
	Less transfer to the Farm Income Assurance Fund Special Account from Vote 8	(28,000,000)		(28,000,000)	(12,075,856)	(15,924,144)
		99,350,662	1,500,855	100,851,517	65,470,056	35,381,461

Ministry of Attorney General

12	Minister's Office	219,629		219,629	217,398	2,231
13	Ministry Operations	281,398,956				
	Supplement — Special Warrant No. 4					
	Statutory—			6,030,000		
	<i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 3 (1))		1,438,099			
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 14 (4))		14,431			
14	Emergency Assistance	2,403,500		288,881,486	288,881,486	
15	Judiciary	16,223,941		2,403,500	329,941	2,073,559
	Supplement — Special Warrant No. 5		1,897,000	18,120,941	18,023,650	97,291

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations			Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988 \$	Other Authorizations \$	Total \$	
16	Corrections— Supplement — Special Warrant No. 6.....	125,553,653	400,000	125,953,653	287,274
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries.....				
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18) — Vancouver Police Inquiry.....		26,844	26,844	26,844
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 7) — Video Camera Use Study.....		98,028	98,028	98,028
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec. 44) — Fullerton Inquiry		4,324	4,324	4,324
	<i>Expropriation Act</i> (R.S.B.C. 1979, chap. 117, sec. 54) — Property acquisition.....		195,501	195,501	195,501
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2) — July flood, Northeast B.C.....		2,028,447	2,028,447	2,028,447
	<i>Emergency Program Act</i> (S.B.C. 1986, chap. 106, sec. 4).....		3,200	3,200	3,200
	Special Accounts— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274 (2)) — Land Titles Survey.....	9,000		9,000	328
		425,808,679	12,135,874	437,944,553	435,475,526
	Ministry of Economic Development				
17	Minister's Office.....	269,370		269,370	251,420
18	Ministry Operations.....	59,260,467			17,950
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Advanced Education and Job Training — Transfer to Ministry of Intergovernmental Relations.....		(5,984,900) (360,000)	52,915,567	42,164,661
19	Economic and Regional Development Subsidiary Agreement (ERDA) Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Advanced Education and Job Training.....	20,535,500		15,943,000	5,758,457
			(4,592,500)	15,943,000	10,184,543

Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Finance and Corporate Relations (Vote 32)	4,306,923	4,306,923	3,966,704	340,219
<i>Public Service Benefit Plan Act</i> (R.S.B.C. 1979, chap. 344, sec. 5) — B.C. Medical Expenses — B.C. House, London, England ... <i>Ocean Falls Corporation Repeal Act</i> (R.S.B.C. 1979, chap. 304.1) Special Accounts—	14,541 4,617	14,541 4,617	14,541 4,617	
<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1 (3)) — Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	1,600,000	1,600,000	1,219,405	380,595
<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2) — Low Interest Loan Assistance Revolving Fund	1,000,000	1,564,388	1,564,388	
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Finance and Corporate Relations: <i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Account		564,388		
— <i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))	82,665,337	6,231,406	6,231,406	
Ministry of Education		184,475	61,175,599	21,674,213
20 Minister's Office	225,259	225,259	199,354	25,905
21 Ministry Operations	25,468,385			
Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(113,340)	25,355,045	374,113
Public Schools Education				
Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	1,189,387,212	10,171,093	1,199,558,305	
Independent Schools	39,037,153			
Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		965,908	40,003,061	
Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on property tax refunds		1,024,722	1,024,722	
<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)) <i>Teaching Profession Act</i> (S.B.C. 1987, chap. 19, sec. 42)		810,051 513,154	810,051 513,154	
Special Accounts— <i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	112,990,000	112,990,000	110,970,600	2,019,400
	1,367,108,009	13,371,588	1,380,479,597	2,419,418

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988**

**STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
		\$	\$	\$	\$	\$
Ministry of Energy, Mines and Petroleum Resources						
24	Minister's Office.....	235,549		235,549	234,077	1,472
25	Ministry Operations.....	23,203,101		23,203,101	22,000,971	1,202,130
26	British Columbia Utilities Commission.....	1,407,430				
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		477,262	1,884,692	1,884,692	
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement.....	800,000		800,000	397,234	402,766
28	Mineral Development and Exploration Incentives.....	7,300,000		7,300,000	6,968,911	331,089
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45).....		858,618	858,618	847,229	11,389
	—Transfer from Ministry of Intergovernmental Relations (Vote 53).....		5,951,652	5,951,652	5,278,449	673,203
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c)) — Interest on Revenue refunds.....					
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement.....		30,139	30,139	30,139	
			3,451	3,451	3,451	
		32,946,080	7,321,122	40,267,202	37,645,153	2,622,049
Ministry of Environment and Parks						
29	Minister's Office.....	224,378		224,378	223,346	1,032
30	Ministry Operations.....	135,466,990		135,466,990	131,207,281	4,259,709
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries.....					
	<i>Environment Management Act</i> (R.S.B.C. 1979, chap. 14, secs. 5 and 6) — Pesticide Spill.....		23,788	23,788	23,788	
	Special Accounts—					
	<i>Wildlife Act</i> (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund.....	1,433,000	55,090	1,488,090	1,488,090	
		137,124,368	78,878	137,203,246	132,942,505	4,260,741

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
Ministry of Health						
38	Minister's Office	220,893		220,893	220,502	391
39	Management Operations	70,114,417		70,114,417	67,309,953	2,804,464
40	Pharmacare	155,990,000				
	Supplement — Special Warrant No. 7		3,750,000	159,740,000	157,473,941	2,266,059
41	Medical Services Commission	540,373,948				
	Statutory— <i>Medical Services Commission Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		23,626,553	564,000,501	564,000,501	
42	Preventive and Community Care Services	245,420,959				
	Supplement — Special Warrant No. 8		3,562,000	248,982,959	246,285,981	2,696,978
43	Institutional Services	1,923,913,040				
	Supplement — Special Warrant No. 9		29,468,000			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		449,833	1,953,830,873	1,953,830,873	
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Veterans' Hospital Agreement		11,710	11,710	11,710	
	Special Accounts— <i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1) — Health Improvement Fund					
		240,000,000		240,000,000	240,000,000	
		3,176,033,257	60,868,096	3,236,901,353	3,229,133,461	7,767,892
Ministry of Intergovernmental Relations						
44	Minister's Office	148,133				
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer to Ministry of Transportation and Highways		(148,133)			

45

Ministry Operations.....	2,457,460			
Statutory—				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
—Transfer to Ministry of Transportation and Highways.....	(739,364)			
—Transfer to Ministry of Energy, Mines and Petroleum Resources	(858,618)			
—Transfer to Office of the Premier.....	(859,478)			
Statutory—				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53).....	5,951,652			
—Transfer to Ministry of Energy, Mines and Petroleum Resources (Vote 53).....	(5,951,652)			
—Transfer from Ministry of Economic Development (Vote 18).....	360,000			
—Transfer to Ministry of Transportation and Highways (Vote 18)	(360,000)			
Special Accounts —				
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens Fund.....	1,973,000			
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
— Transfer to Ministry of Transportation and Highways	4,578,593	(1,973,000)		
	4,578,593	(4,578,593)		

Ministry of Labour and Consumer Services

46

Minister's Office.....

236,168

47

Ministry Operations.....

22,227,574

11,299

3,355,035

Statutory—				
<i>Industrial Relations Reform Act</i> (S.B.C. 1987, chap. 24, sec. 67) — Administration Costs	5,940,149	5,940,149	25,037,557	3,366,334

48

Ministry of Municipal Affairs

Minister's Office.....

235,919

2,637

Ministry Operations.....

26,379,686

171,632

Municipal Revenue Sharing

231,000,000

231,000,000

Transit Services.....

158,635,000

158,578,626

Statutory—				
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14) — Provision for Doubtful Accounts.....	223,729	223,729	223,729	

Special Accounts—

<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3) — Revenue Sharing Fund.....	230,750,000	230,750,000	228,437,657	2,312,343
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<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2 (1)) — Downtown Revitalization.....	250,000	173,409	423,409	
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<i>University Endowment Lands Act</i> (R.S.B.C. 1979, chap. 420, sec. 3 (1)) — University Endowment Lands Administration	1,542,000	1,542,000	1,462,795	79,205
Less: Transfer to the Special Account from Vote 50	(231,000,000)	(231,000,000)	(231,000,000)	

2,622,191

415,567,552

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988**

**STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
	Ministry of Provincial Secretary and Government Services					
52	Minister's Office	206,621		206,621	196,526	10,095
53	Ministry Operations	54,368,021				
	Supplement — Special Warrant No. 10		950,000			
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to Office of the Premier		(3,684,000)			
	— Transfer to Ministry of Intergovernmental Relations		(5,951,652)			
54	Pensions and Employee Benefits Administration	10		45,682,369	44,305,775	1,376,594
55	Pensions and Employee Benefits Contributions	10		10		10
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		539,033	539,043	539,043	
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))					
	— net of recoveries					
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156	
	<i>Pension (Public Service) Amendment Act</i> (S.B.C. 1987, chap. 63, sec. 1 and 2)		42,250,000	42,250,000	42,250,000	
	<i>Elections Act</i> (R.S.B.C. 1979, chap. 103, sec. 191) — 1986 Elec- tion Expenses — Boundary Similkameen		180	180	180	
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)					
	— Royal Commission on Education					
	— Royal Commission on Electoral Boundaries		1,919,281	1,919,281	1,919,281	
	— Social Housing Commission		753,479	753,479	753,479	
	— Royal Commission on Coquihalla Highway Costs		2,627	2,627	2,627	
	— Royal Commission on Okalla Prison		452,735	452,735	452,735	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58)		58,074	58,074	58,074	
	— Insurance Claims: Health Care Facilities		144,388	144,388	144,388	
	— Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000	
		54,574,662	42,439,301	97,013,963	95,627,264	1,386,699

Ministry of Social Services and Housing

56	Minister's Office.....	216,355		216,355	211,932	4,423
57	Ministry Operations.....	1,385,939,454		1,385,939,454	1,373,235,549	12,703,905
58	British Columbia Home Program.....	10		10		10
	Statutory—					
	Special Accounts—					
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1)) — Provincial Home Acquisition	5,275,000	264,853	5,539,853	5,539,853	
		1,391,430,819	264,853	1,391,695,672	1,378,987,334	12,708,338

Ministry of Tourism, Recreation and Culture

59	Minister's Office.....	228,460		228,460	217,502	10,958
60	Ministry Operations.....	50,675,347				
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(375,289)	50,300,058	50,166,384	133,674
	Statutory—					
	Special Accounts—					
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7 (1)) — Provincial Computerization of Libraries.....	292,000		292,000	28,345	263,655
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 6) — British Columbia Cultural Fund.....	1,594,000		1,594,000	1,399,806	194,194
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 4) — Physical Fitness and Amateur Sports Fund.....	1,650,000		1,650,000	1,649,585	415
		54,439,807	(375,289)	54,064,518	53,461,622	602,896

Ministry of Transportation and Highways

61	Minister's Office.....	235,299		235,299	228,309	6,990
62	Administration and Support Services.....	14,759,725		14,759,725	14,539,248	220,477
63	Highway Operations Department.....	726,974,820				
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,999,705)	721,975,115	671,357,302	50,617,813
64	Motor Vehicle Department.....	33,961,110		33,961,110	30,104,997	3,856,113
65	Transportation Policy Department.....	86,909,512		86,909,512	86,196,032	713,480
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations (Vote 18).....		360,000	360,000	360,000	
	— Transfer from Ministry of Intergovernmental Relations (Vote 44).....		148,133	148,133	142,051	6,082
	— Transfer from Ministry of Intergovernmental Relations (Vote 45).....		739,364	739,364	645,527	93,837
	<i>Indian Cut-Off Lands Dispute Act</i> (S.B.C. 1982, chap. 50, sec. 5) Special Accounts—		124,000	124,000	124,000	
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations —					
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund.....		1,973,000	1,973,000	1,673,728	299,272
		862,840,466	(1,655,208)	861,185,258	805,371,194	55,814,064

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations			Actual Expenditure \$	Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988 \$	Other Authorizations \$	Total \$		
Other Appropriations						
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283	4,922,717
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000				
	Supplement — Special Warrant No. 11		15,000,000	65,000,000	50,107,855	14,892,145
	Statutory—					
	Special Accounts—					
	<i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 217, sec. 7 (2)) — Crown Land	21,962,000		21,962,000	21,932,832	29,168
	<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7) — Lottery Fund	170,500,000		170,500,000	120,111,811	50,388,189
		<u>772,662,000</u>	<u>15,000,000</u>	<u>787,662,000</u>	<u>717,429,781</u>	<u>70,232,219</u>
		<u>10,220,000,000</u>	<u>199,022,164</u>	<u>10,419,022,164</u>	<u>10,160,933,467</u>	<u>258,088,697</u>
Total Expenditure						
Summary						
	Voted Expenditure	9,497,000,000	5,723,665	9,502,723,665	9,357,392,812	145,330,853
	Statutory—					
	Special Accounts	995,000,000	1,158,156,594	2,153,156,594	2,060,596,412	92,560,182
	Special Warrants		80,257,000	80,257,000	44,135,194	36,121,806
	Various Acts		102,748,022	102,748,022	102,748,022	
	Less Inter-Account Transfers	(272,000,000)	(1,147,863,117)	(1,419,863,117)	(1,403,938,973)	(15,924,144)
	Total Expenditure	<u>10,220,000,000</u>	<u>199,022,164</u>	<u>10,419,022,164</u>	<u>10,160,933,467</u>	<u>258,088,697</u>

For details of amounts referred to under section 22 of the *Financial Administration Act*, see Section D of the Public Accounts.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands	
	1988	1987
	\$	\$
Grants and contributions	7,476,808	7,291,702
Salaries and benefits	1,272,552	1,175,285
Operating costs	1,013,209	1,008,460
Asset acquisitions	353,718	478,851
Other	874,003	729,146
Recoveries	(829,357)	(884,793)
	<u>10,160,933</u>	<u>9,798,651</u>

GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988 STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding ^{1,2}	1987 Net Outstanding ²
	\$	\$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Government services—		
(3) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 131—	241,931	265,011
Debentures	2,296	
Mortgage		
(4) Guarantees authorized pursuant to the <i>System Act</i> , sec. 201 —		
Debentures	22,686	23,575
Subtotal, government services	266,913	288,586
Health and education ⁴ —		
(5) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 91—	359,563	367,703
Debentures		
(6) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —	46,187	31,046
Student aid loans	3,765	3,812
Simon Fraser University — Debentures		
(7) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 91—	733,225	714,732
Debentures		
(8) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91—	869,745	878,283
Debentures	2,012,485	1,995,576
Subtotal, health and education		
Economic development —		
(9) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	1,872	3,049
(10) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 61	80,162	29,264
(11) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 101—		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd.	200,000	204,625

(12) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ — Bonds and debentures.....	51,905	53,656
Capital leases.....	225,257	180,820
(13) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 — Bonds and Notes.....		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority.....		(29,129)
(14) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2.....	1,750	1,430
(15) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ — Notes.....		42,427
Capital leases.....		43,466
(16) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 — Vancouver Symphony Orchestra.....	750	
(17) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 — W.L.C. Developments Ltd.....		4,093
The Terry Fox Medical Research Foundation, <i>et al</i>		8,000
Moli Energy Limited.....		20,000
National Homes Limited.....		43
(18) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures.....	1,586	2,226
(19) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 ¹		30,000
Subtotal, economic development.....	702,653	713,315
Utilities—		
(20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ — Bonds and debentures.....	6,882,700	7,476,923
Grand total, all guaranteed debt.....	9,877,453	10,489,194
Less: Amounts included above held by General Fund ³	(9,212)	(17,018)
Net total, all guaranteed debt.....	9,868,241	10,472,176

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, \$2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

⁴ The Government is directly responsible for paying 57.31% to 100% of debt service costs for health and education debt through various grant formulas. In 1987/88 the contributions totalled approximately \$274 million or 78.9% of debt service costs.

**GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS
ON MARCH 31, 1988
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii)
OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

Ministry	Money Refunded	In Thousands		Remissions Made
		Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	
	\$	\$	\$	\$
Advanced Education and Job Training	639			
Attorney General	367	996		
Education	6,927			
Energy, Mines and Petroleum Resources		8		
Environment and Parks	30	3		
Finance and Corporate Relations	1,058	11,157		262
Forests and Lands	313	8,498	50	
Health	268	1,119		2
Municipal Affairs	28			
Transportation and Highways	6,551	24		
Total 1988	<u>16,181</u>	<u>21,805</u>	<u>50</u>	<u>264</u>
Total 1987	<u>5,965</u>	<u>20,807</u>	<u>889</u>	<u>1,719</u>

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

SECTION B**COMBINED FINANCIAL STATEMENTS****CONTENTS**

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the combined balance sheet of the Government of the Province of British Columbia as at March 31, 1988, and the combined statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government's consolidated revenue fund as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1988*

COMBINED BALANCE SHEET AS AT MARCH 31, 1988

	Note	In Thousands	
		1988	1987
ASSETS		\$	\$
Cash and temporary investments	2	116,351	109,878
Accounts receivable	3	811,647	789,632
Inventories	4	118,786	105,305
Investments in and amounts due from Crown corporations and agencies	5	1,004,058	1,040,263
Loans, advances and other investments	6	163,027	154,203
Mortgages receivable	7	322,719	299,593
Fiscal Agency loans	8	2,623,218	2,216,625
Other assets	9	166,687	121,732
		<u>5,326,493</u>	<u>4,837,231</u>
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	992,795	896,328
Due to Crown corporations, agencies and funds	11	198,729	421,889
Deferred revenue	12	255,513	212,969
Public debt, issued for Government purposes	13	5,016,747	4,801,901
Public debt, to finance Fiscal Agency loans	14	2,623,218	2,216,625
		<u>9,087,002</u>	<u>8,549,712</u>
Net equity (deficiency)	15	<u>(3,760,509)</u>	<u>(3,712,481)</u>
		<u>5,326,493</u>	<u>4,837,231</u>
Fixed Assets	1		
Contingencies and Commitments	16		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT
*A/Deputy Minister of Finance
and Corporate Relations*



D. B. MARSON
Comptroller General

COMBINED STATEMENT OF REVENUE AND EXPENDITURE FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands		
	1988		1987
	Estimates ² \$	Actual \$	Actual \$
REVENUE			
Taxation	5,343,000	5,744,305	4,861,505
Natural resources	918,000	1,222,958	657,591
Other	638,000	630,388	589,526
Contributions from Government enterprises	452,000	469,795	447,605
Contributions from the Federal Government	2,019,000	2,019,931	1,993,257
Total revenue	<u>9,370,000</u>	<u>10,087,377</u>	<u>8,549,484</u>
EXPENDITURE			
Health	2,918,900	2,997,293	2,860,564
Social services	1,663,700	1,610,382	1,512,430
Education	2,118,700	2,203,670	1,913,915
Transportation and communications	835,300	768,079	975,418
Natural resources, trade and industrial development	745,600	721,019	614,938
Protection of persons and property	476,500	480,842	453,257
Aid to local government	403,400	402,514	392,322
Debt servicing ¹	530,200	525,277	393,581
General government	167,600	177,496	195,564
Housing	81,400	64,362	101,902
Recreation and cultural services	82,800	71,230	66,658
Other	195,900	113,241	318,102
Total expenditure	<u>10,220,000</u>	<u>10,135,405</u>	<u>9,798,651</u>
Net Operating Expenditure for the Year	(850,000)	(48,028)	(1,249,167)
NON-OPERATING TRANSACTIONS			
Valuation adjustment of investments in and amounts due from Crown corporations and agencies	0	0	88,447
Net Expenditure for the Year (note 15)	<u>(850,000)</u>	<u>(48,028)</u>	<u>(1,160,720)</u>

¹ Debt servicing does not include interest of \$248,461,000 (1987 — \$233,364,000) on borrowings to finance Fiscal Agency loans as the interest revenue and expenditure are offsetting.

² Estimated amounts are as presented in the Estimates for this fiscal year. This presentation makes no attempt to include additional statutory or other expenditure appropriations. Such information is contained in the Statement of Comparison of Estimated Appropriations to Actual Expenditures (See B 22 to B 32).

The accompanying notes and supplementary statements are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
	\$	\$
OPERATING TRANSACTIONS		
Net operating expenditure for the year	(48,028)	(1,249,167)
Non-cash items included in net expenditure		
Accounts receivable (increases)	(22,015)	(97,448)
Accounts payable increases	96,467	59,833
Due to Crown corporations increases (decreases)	(223,160)	114,180
Public Debt increases	29,681	11,745
Due from Crown corporations (increases) decreases	(3)	13,969
Other under \$10 million	(2,155)	3,998
	(121,185)	106,277
Cash items applicable to future operations	(26,188)	(627)
Cash used for operations	(195,401)	(1,143,517)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues) repayments	(8,383)	27,320
Mortgages receivable (issues)	(23,084)	(25,128)
Divestment of (investment in):		
Crown corporations	36,208	(585,011)
Other assets		1
Cash derived from (used for) investments	4,741	(582,818)
Total financial requirements	(190,660)	(1,726,335)
FINANCING TRANSACTIONS		
Increase in public debt issues	602,596	2,007,019
Less: Used for Fiscal Agency loans	(405,463)	(398,309)
Cash derived from financing	197,133	1,608,710
Increase (decrease) in cash and temporary investments	6,473	(117,625)
Balance — Beginning of Year	109,878	227,503
Balance — End of Year	116,351	109,878

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. Separate consolidated financial statements of the Government are prepared which include the financial activities of the Consolidated Revenue Fund and certain Crown corporations and agencies. (*See* Section C of the Public Accounts.)

For purposes of these financial statements the accounts of the Government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. Interfund revenue and expenditure transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis. Revenues from Crown corporations are recognized when cash transfers are received or when dividends are declared.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods and services received during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies—Continued

specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due from Crown corporations and agencies represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal Agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies—Continued

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable (including trade payables to Crown corporations and agencies) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia and the Fiscal Agency loans. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the Government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

2. Cash and Temporary Investments

	In Thousands	
	1988	1987
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(160,497)	(179,752)
Temporary investments		
Units in Province of British Columbia Pooled Investment Portfolios ¹	223,409	280,960
Other	53,439	8,670
	<u>116,351</u>	<u>109,878</u>

¹ Established pursuant to the *Financial Administration Act*, section 36 (9) (a).

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

3. Accounts Receivable

	In Thousands	
	1988	1987
	\$	\$
Taxes receivable	429,616	408,662
Local government bodies	4,904	1,869
Government of Canada	69,034	206,343
Ministerial accounts receivable	298,148	169,433
Accrued interest	59,745	50,682
Crown corporations and agencies	20,981	22,836
	882,428	859,825
Less provision for doubtful accounts	(70,781)	(70,193)
	<u>811,647</u>	<u>789,632</u>

4. Inventories

	In Thousands	
	1988	1987
	\$	\$
Property under development	53,118	50,357
British Columbia Liquor Distribution Branch	58,986	52,732
Ministerial inventories	6,682	2,216
	<u>118,786</u>	<u>105,305</u>

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands		
	1988		1987
	Investments	Amounts Due	Total
	\$	\$	\$
British Columbia Buildings Corporation		55,758	55,758
British Columbia Enterprise Corporation	305,020	19,733	324,753
British Columbia Ferry Corporation	6,851		6,851
British Columbia Food Exhibitions Ltd. ¹			
British Columbia Hydro and Power Authority		8,087	8,087
B.C. Pavilion Corporation	162,008		162,008
British Columbia Petroleum Corporation		85,905	85,905
British Columbia Railway Company	257,689	20,542	278,231
British Columbia Regional Hospital Districts Financing Authority ..		12,000	12,000
British Columbia School Districts Capital Financing Authority		36,500	36,500
British Columbia Steamship Company (1975) Ltd. ¹			
British Columbia Transit			49,000
Discovery Enterprises Inc.		7,032	7,032
Housing Corporation of British Columbia ¹			6,100
Pacific Coach Lines Limited ¹			
Provincial Rental Housing Corporation	634	24,377	25,011
Workers' Compensation Board of British Columbia		1,922	1,922
	<u>732,202</u>	<u>271,856</u>	<u>1,004,058</u>
			<u>1,040,263</u>

¹ The Province's investment is less than one thousand dollars for each of these corporations.

(a) Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the Province. A number of Crown corporations and agencies exist for which the Province has no recorded investment.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the Province, in addition to recoverable advances due to the Province.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

5. Investments In and Amounts Due From Crown Corporations and Agencies—Continued

(c) *Pacific Coach Lines Limited (the Company)*

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for this Company effective September 1986.

6. Loans, Advances and Other Investments

	In Thousands	
	1988	1987
	\$	\$
<i>Low Interest Loan Agreement Revolving Fund Act</i>	31,845	32,596
<i>Homeowner Assistance Act</i>	17,393	27,400
<i>Ministry of Lands, Parks and Housing Act</i>	12,467	25,912
<i>Industrial Development Incentive Act</i>	40,672	15,960
<i>Industrial Development Fund Act</i>	22,932	20,235
<i>Crop Insurance Stabilization</i>	15,200	16,500
<i>Agricultural Land Development Act</i>	16,047	16,449
<i>Downtown Revitalization</i>	17,568	16,312
<i>Other</i>	20,518	14,894
	194,642	186,258
<i>Less provision for doubtful accounts</i>	(31,615)	(32,055)
	<u>163,027</u>	<u>154,203</u>

7. Mortgages Receivable

	In Thousands	
	1988	1987
	\$	\$
<i>Crown Land — Pursuant to the Ministry of Lands, Parks and Housing Act</i>	31,013	32,147
<i>Provincial Home Acquisition — Pursuant to the Provincial Home Acquisition Act, Home Purchase Assistance Act, and the Home Conversion and Leasehold Loan Act</i>	306,376	281,898
<i>Other</i>	1,140	1,400
	338,529	315,445
<i>Less provision for doubtful accounts</i>	(15,810)	(15,852)
	<u>322,719</u>	<u>299,593</u>

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	\$	\$
<i>British Columbia Assessment Authority</i>	4,331	4,503
<i>British Columbia Buildings Corporation</i>	154,693	123,922
<i>British Columbia Educational Institutions Capital Financing Authority</i>	19,385	22,430
<i>British Columbia Enterprise Corporation</i>	88,907	15,491
<i>British Columbia Regional Hospital Districts Financing Authority</i>	15,467	
<i>British Columbia Housing and Employment Development Financing Authority</i>		24,364
<i>British Columbia Hydro and Power Authority</i>	1,218,212	898,602
<i>British Columbia Railway Company</i>	73,939	74,110
<i>British Columbia Steamship Company (1975) Ltd.</i>	8,572	3,111
<i>British Columbia Systems Corporation</i>	24,570	20,325
<i>British Columbia Transit</i>	835,028	781,845
<i>Capital Project Certificate of Approval Program</i>	90,021	63,339
<i>Expo 86 Corporation</i>		98,643
<i>Greater Vancouver Sewerage and Drainage District</i>	29,095	29,673
<i>Greater Vancouver Water District</i>	19,750	19,782
<i>Improvement Districts</i>	746	
<i>University of British Columbia</i>	40,502	36,485
	<u>2,623,218</u>	<u>2,216,625</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

9. Other Assets

	In Thousands	
	1988	1987
Prepaid Program Costs	\$	\$
<i>Guaranteed Available Income for Need Act</i>	65,708	64,302
Medical Services Commission of British Columbia.....	37,755	26,150
Other ministerial prepayments.....	45,381	13,650
Unamortized issue costs of public debt.....	17,843	17,630
	<u>166,687</u>	<u>121,732</u>

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	\$	\$
Ministry trade accounts and other liabilities.....	567,936	517,237
Accrued interest on public debt.....	212,875	182,583
Accrued employee leave entitlements.....	130,835	101,891
<i>Forest Act</i> , section 88.....	49,700	64,387
Government of Canada.....	31,449	30,230
	<u>992,795</u>	<u>896,328</u>

The total cost of the early retirement incentive plan was \$87.8 million, of which \$26.6 million is included under accrued employee leave entitlements.

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	\$	\$
Amounts due to Trust Funds.....	16,423	183,587
British Columbia Colleges and Institutes.....	11,923	11,751
British Columbia Enterprise Corporation.....	1,428	5,775
British Columbia Housing Management Commission.....	25	
British Columbia Transit.....		3,584
Expo 86 Corporation.....		60,188
Medical Services Commission of British Columbia.....	161,105	148,548
Simon Fraser University.....	1,766	2,310
University of British Columbia.....	4,942	4,961
University of Victoria.....	1,117	1,185
	<u>198,729</u>	<u>421,889</u>

12. Deferred Revenue

	In Thousands	
	1988	1987
	\$	\$
Motor vehicle licences and permits.....	85,322	74,585
Water rentals and recording fees.....	64,127	54,049
Petroleum, natural gas and minerals, leases and fees.....	23,569	23,567
Canada Assistance Plan.....	32,839	32,098
Miscellaneous.....	49,656	28,670
	<u>255,513</u>	<u>212,969</u>

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt Issued for Government Purposes

	In Thousands	
	1988	1987
Short-term promissory notes	\$	\$
Payable in Canadian currency	200,220	357,625
Payable in United States currency (U.S. \$5,500; 1987 U.S. \$178,586)	7,174	235,797
	<u>207,394</u>	<u>593,422</u>
Less: Unamortized discount	(4,839)	(8,824)
	<u>202,555</u>	<u>584,598</u>
91-day Treasury Bills	780,000	650,000
Less: Unamortized discount	(8,352)	(5,289)
	<u>771,648</u>	<u>644,711</u>
Notes and bonds		
Payable in Canadian currency	4,174,467	3,632,322
Payable in United States currency (U.S. \$165,713; 1987 U.S. \$166,381)	204,506	217,144
	<u>4,378,973</u>	<u>3,849,466</u>
Less: Unamortized discount	(179,939)	(187,633)
	<u>4,199,034</u>	<u>3,661,833</u>
Less: Sinking fund balances	(156,490)	(89,241)
	<u>4,042,544</u>	<u>3,572,592</u>
	<u>5,016,747</u>	<u>4,801,901</u>

Short-term promissory notes payable in U.S. currency are fully hedged to mature in Canadian funds. Notes outstanding at March 31, 1988, mature at various dates to December 15, 1988, at an annual average interest rate of 8.91%. During the year \$4.0 billion in notes were issued at interest rates which varied between 6.80%–10.50%.

Treasury bills outstanding at March 31, 1988, mature at various dates to June 29, 1988, at an annual average interest rate of 8.48%. During the year, \$2.9 billion in Treasury bills were issued at interest rates which varied between 6.87%–9.66%.

The Province had 137 series of notes and bonds outstanding at March 31, 1988.

Included in notes and bonds payable in Canadian currency are Japanese Yen notes totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been fully hedged to \$220.7 million Canadian (1987: \$220.7 million Canadian) through currency exchange agreements.

Included in notes and bonds payable in U.S. currency are Swiss Franc notes totalling 325 million Francs (1987: 325 million Francs) which have been fully hedged to \$149 million U.S. (1987: \$149 million U.S.) through a currency exchange agreement.

The following notes and bonds were issued by the Province in Canadian currency during the year ended March 31, 1988.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$
August 21, 1989	PRT	8.00	30,000
August 1, 1990	P-BH	8.08	6,000
November 1, 1990	P-BC	7.91	10,500
September 15, 1991	P-C	3.75	3,000
November 1, 1991	P-HJ	7.15	5,000
November 10, 1991	P-YG	7.14	9,101
February 10, 1992	P-HK	6.75	4,928
March 1, 1992	P-YH	6.90	8,000
May 10, 1992	P-YJ	7.38	7,014
May 21, 1992	P-D	4.00	1,000
June 15, 1992	P-E	4.00	1,000
July 2, 1992	P-BL	7.45	7,000
August 10, 1992	P-YK	7.49	6,260
August 10, 1992	P-HN	7.49	2,500
September 7, 1992	P-YL	7.50	5,000

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt Issued for Government Purposes — Continued

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$
September 15, 1992	P-F	4.00	1,500
September 15, 1992	P-MD	5.00	18,724
September 15, 1992	P-N	5.00	10,000
October 10, 1992	P-YM	7.49	5,000
November 10, 1992	P-YN	7.51	8,907
December 8, 1992	P-YO	7.38	8,199
January 10, 1993	P-YP	7.26	4,627
March 3, 1993	BCEC-7	9.25	117,347
March 8, 1993	P-HQ	7.23	6,500
May 9, 1993	P-YQ	7.34	10,000
June 7, 1993	P-HR	7.48	6,000
October 29, 1993	BCJY-7	10.67	12,500
November 25, 1997	PRV	10.25	122,022
April 9, 1998	PRS	7.75	300,000

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Thousands	
	<u>Canadian Funds</u>	<u>U.S. Funds</u>
	\$	\$
1989	221,448	687
1990	212,375	149,536
1991	758,550	687
1992	641,814	687
1993	362,494	687

14. Public Debt to Finance Fiscal Agency Loans

	In Thousands	
	1988	1987
	\$	\$
Short-term promissory notes		
Payable in Canadian currency	972,984	660,602
Payable in United States currency (U.S. \$48,047; 1987 U.S. \$261,727)	59,970	345,899
	1,032,954	1,006,501
Less: Unamortized discount	(12,193)	(13,960)
	1,020,761	992,541
Less: Sinking fund balance		(16,478)
	1,020,761	976,063
Notes, bonds and debentures payable in Canadian currency	1,659,608	1,278,578
Less: Unamortized discount	(14,094)	(14,058)
	1,645,514	1,264,520
Less: Sinking fund balances	(43,057)	(23,958)
	1,602,457	1,240,562
	<u>2,623,218</u>	<u>2,216,625</u>

Short-term promissory notes payable in U.S. currency are hedged to mature in Canadian funds or are effectively hedged by fully offsetting U.S. dollar fiscal agency loans receivable. Notes outstanding at March 31, 1988, mature at various dates to August 12, 1988, at an annual average interest rate of 8.45%. During the year, \$5.8 billion in notes were issued at interest rates which varied between 6.74%–9.83%.

The Province had 43 issues of notes and debentures outstanding at March 31, 1988.

Included in notes, bonds and debentures payable in Canadian currency are Japanese Yen notes totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been fully hedged to \$82.9 million Canadian (1987: \$82.9 million) through foreign currency exchange agreements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

14. Public Debt to Finance Fiscal Agency Loans—Continued

The following notes, bonds and debentures were issued by the Province in Canadian currency during the year ended March 31, 1988.

<u>Date of Maturity</u>	<u>Series</u>	<u>Coupon Rate</u> %	<u>Principal</u> In thousands \$
March 3, 1993	BCEC-7	9.25	32,653
November 25, 1997	PRV	10.25	152,978
April 10, 2007	BCCP-18	9.12	25,055
May 8, 2007	BCCP-19	9.13	59,286
June 10, 2007	BCCP-20	9.88	68,932
July 10, 2007	BCCP-21	9.83	22,187
August 10, 2007	BCCP-22	9.72	14,430
September 1, 2007	BCCP-23	10.42	4,763
December 10, 2007	PRW	10.14	746

The aggregate amounts of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	<u>In Thousands</u> <u>Canadian Funds</u> \$
1989	78,780
1990	322,343
1991	49,684
1992	171,358
1993	44,341

15. Net Equity (Deficiency)

	<u>In Thousands</u>	
	<u>1988</u>	<u>1987</u>
	\$	\$
Net equity (deficiency) — beginning of year	(3,712,481)	(2,551,761)
Net expenditure for the year	(48,028)	(1,160,720)
Net equity (deficiency) — end of year	<u>(3,760,509)</u>	<u>(3,712,481)</u>

Included in the net equity (deficiency) of these financial statements are \$743 million set aside by special disposition of the Legislature for Special Funds (1987—\$151 million).

16. Contingencies and Commitments

(a) *Guaranteed debt*

Guaranteed debt as at March 31, 1988, totalled \$9.9 billion (1987—\$10.5 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on B 34 for details.

(b) *Contingent liabilities*

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

16. Contingencies and Commitments—Continued

- a number of airline companies are challenging the Government's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds \$30 million;
- claims of \$2.5 million for the alleged negligence of ambulance drivers;
- claims of \$2 million and \$2.5 million have been made regarding motor vehicle accidents;
- claims of \$2 million and \$2.3 million have been made regarding construction disputes;
- claims of \$2.5 million for hospital insurance;
- claims of \$35 million against assessments for social services tax;
- various claims totalling \$9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling \$18.5 million (each between \$100,000 and \$2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) Commitments

At the end of each year Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. Commitments for capital contracts totalled approximately \$126 million (1987 — \$125 million), and commitments for extraordinary programs totalled approximately \$624 million (1987 — \$535 million).

(d) Superannuation and pension actuarial valuations

- (i) The Government has statutory responsibilities, in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:
 - the amount of the deficiency in the case of the Public Service Superannuation Fund; and
 - the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.
- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of an unfunded liability by the actuary indicates that a deficiency of funds may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
	\$	\$
Total actuarial liability.....	4,480,089	310,126
Less assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions.....	(1,684,877)	(119,122)
Unfunded liability.....	456,062	60,891

See Section G of the Public Accounts for further details of these plans.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

17. Trust Funds

Amounts held and administered by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988 \$	1987 \$
Superannuation, Pension and Long-term Disability Funds ¹		
— administered by the Superannuation Commission	9,479,856	8,387,393
Sinking Funds ^{1,2}		
— administered by the Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies		
— administered by the Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators		
— administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds)		
— administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board ¹		
— administered by the Workers' Compensation Board	2,718,955	2,546,619
Other Trust Funds		
— administered by various government officials	60,553	44,746
	15,943,117	14,470,250

Trust funds include amounts held and administered in trust, over which the Government has no power of appropriation.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

¹ See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

² Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Notes 13 and 14 of these financial statements.

18. Subsequent events

(a) Privatization

In October 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for \$145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of \$50,000,000 cash and assignment of financial instruments. This represented a \$5,352,140 dividend to the Privatization Benefits Fund and \$139,657,860 return of contributed surplus to the Province.
- Various B.C. Hydro assets have been sold including the mainland gas division sale for \$785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- The Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather than a combination of salaries, operating costs and fixed assets acquisitions.

(b) Knowledge Network of the West Communications Authority

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987, chap. 62, sec. 17 (2)) and Order-in-Council 25-1988, this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

18. Subsequent events—Continued

(c) Medical Services Commission of British Columbia (the Commission)

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the *Medical Service Act Regulations*, approved by Order-in-Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

19. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
	Estimated	Actual
	\$	\$
Taxation Revenue		
Personal income	2,562,000	2,789,965
Corporation income	387,000	473,407
Social service	1,393,000	1,463,087
Gasoline	360,000	380,889
Motive fuel use	60,000	68,595
Tobacco	223,000	227,795
Property purchase	168,000	140,130
Corporation capital	49,000	56,761
Property (rural areas)	41,000	42,741
Insurance premium	58,000	54,215
Hotel room	35,000	40,028
Horse racing	7,000	6,682
Succession and gift	0	10
Total Taxation Revenue.....	5,343,000	5,744,305
Natural Resource Revenue		
Petroleum and Natural Gas		
Natural gas royalties.....	62,000	53,665
Permits and fees	67,000	92,595
Petroleum royalties.....	50,000	51,851
	<u>179,000</u>	<u>198,111</u>
Minerals		
Mining tax	500	792
Mineral resource tax	2,900	10,418
Mineral land tax	12,000	12,215
Coal, minerals and metals royalties	16,700	22,795
Miscellaneous mining receipts	7,900	7,366
	<u>40,000</u>	<u>53,586</u>
Forests		
Logging tax	7,000	31,531
Timber sales	73,000	350,506
Small Business Enterprise Special Account	21,500	47,227
Timber royalties	14,000	26,731
Lumber export tax.....	350,000	278,999
Forest scaling fees.....	2,500	3,901
Miscellaneous forests receipts	6,000	5,686
	<u>474,000</u>	<u>744,581</u>
Other		
Water rentals and recording fees.....	212,000	214,971
Wildlife Act — fees and licences	13,000	11,709
	<u>225,000</u>	<u>226,680</u>
Total Natural Resource Revenue.....	918,000	1,222,958
Other Revenue		
Sales and services		
Lottery Special Fund.....	175,000	165,064
Farm Income Assurance Special Fund	28,000	12,076
Land registry fees	15,000	17,661
Real estate earnings of the Crown Land Special Account	22,400	28,676
Coquihalla highways tolls	14,000	15,022
Motor vehicle lien and search fees	7,200	7,060
Ambulance service.....	8,000	7,314
Sheriff's fees	1,300	1,173
Property tax collection fees	2,500	2,813
Vital statistics fees	3,000	3,022
Hearing aid equipment.....	2,600	3,532
Sales of maps and airphotos	500	530
Miscellaneous sales and services.....	7,500	8,533
	<u>287,000</u>	<u>272,476</u>
		<u>281,874</u>

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED REVENUE BY SOURCE
COMPARISON OF ESTIMATES TO ACTUAL
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

	In Thousands		
	1988	1987	
	Estimated	Actual	Actual
	\$	\$	\$
Licences and permits			
Motor vehicle licences and permits	149,000	136,821	129,030
Liquor Licencing Branch — permits and fees	17,000	18,477	19,273
Companies Branch	8,600	11,971	8,811
Safety inspection fees	6,700	7,532	6,698
Filing fees — Court Services	9,700	3,757	3,852
Camp-site permits and park use	5,000	4,348	3,769
<i>Fire Service Act</i> — fees, etc.	4,000	5,073	4,874
Insurance, brokers and real estate	2,900	4,242	2,585
Agricultural licences	800	702	887
Trade and dealer licences	300	270	248
Mobile home registry	600	692	536
Miscellaneous licences and permits	3,400	5,587	2,844
	<u>208,000</u>	<u>199,472</u>	<u>183,407</u>
Interest from investments	62,000	68,355	53,169
Miscellaneous			
Fines and penalties	24,000	24,409	17,878
Maintenance of children	17,200	16,535	14,101
Other maintenance receipts	1,600	1,207	1,357
Insurance claim receipts	9,700	11,773	10,622
Municipal share of joint-service programs	3,500	4,595	2,505
Other miscellaneous	25,000	31,566	24,613
	<u>81,000</u>	<u>90,085</u>	<u>71,076</u>
Total Other Revenue	<u>638,000</u>	<u>630,388</u>	<u>589,526</u>
Contributions from Government Enterprises			
Liquor Distribution Branch — net income	432,000	425,040	424,787
British Columbia Railway Company — dividend	10,000	20,615	10,307
British Columbia Ferry Corporation — dividend	0	1,175	9,866
British Columbia Buildings Corporation — dividend	10,000	22,965	2,645
Total Contributions from Government Enterprises	<u>452,000</u>	<u>469,795</u>	<u>447,605</u>
Contributions from the Federal Government			
Established Programs Financing	1,228,000	1,215,270	1,205,263
Canada Assistance Plan	629,000	630,958	611,267
<i>National Training Act</i>	41,000	38,732	42,292
Economic development	42,700	35,759	22,627
Transportation and highways	15,900	17,084	15,378
<i>Public Utilities Income Tax Transfer Act</i>	3,000	10,026	12
Statutory subsidies	2,500	2,516	2,516
Reciprocal Taxation Agreement	19,500	24,091	21,097
Other payments	37,400	45,495	72,445
Fiscal Stabilization Program	0	0	360
Total Contributions from the Federal Government	<u>2,019,000</u>	<u>2,019,931</u>	<u>1,993,257</u>
Total Combined Revenue	<u>9,370,000</u>	<u>10,087,377</u>	<u>8,549,484</u>

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$7,982,082 in 1987/88 and were comprised of reductions of Taxation \$6,182,192, Natural Resources \$7,740 and Other Revenue \$1,792,150.

Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$6,590,549 and \$45,415,389 respectively. The types of tax credits reducing Provincial income tax revenues are for foreign taxes, logging taxes, small business employment, venture capital, political contributions, Housing and Employment Development bond interest, low income tax rebates and royalty tax rebates.

Petroleum and Natural Gas Permits and Fees are net of offsets allowed under section 68 of the *Petroleum and Natural Gas Act* of \$2,049,000.

Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act* of \$103,634,000 (Estimates \$105,730,000).

The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for the difference in the accounting policies of the Branch from those of the Government. Revenue of \$425,040,000 is comprised of gross revenue of \$1,063,852,000 less cost of merchandise sold and operating expenses of \$640,556,000 and an accounting policy adjustment of \$1,744,000 for the decrease in value of fixed assets. (Refer to Section F of the Public Accounts for complete financial statements of the Branch).

COMBINED FINANCIAL STATEMENTS **STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES** **FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
		\$	\$	\$	\$	\$
Legislation						
1	Legislation— Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	14,201,820		15,722,389	15,722,389	
		14,201,820	1,520,569	15,722,389	15,722,389	
Auditor General						
2	Auditor General— Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	4,465,920		4,490,531	4,490,531	
		4,465,920	24,611	4,490,531	4,490,531	
Ombudsman						
3	Ombudsman	2,493,970		2,493,970	2,459,213	34,757
Office of the Premier						
4	Office of the Premier— Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from Ministry of Intergovernmental Relations (Vote 45) —Transfer from Ministry of Provincial Secretary and Government Services (Vote 53)	2,733,090		2,733,090	2,689,882	43,208
			859,478	859,478	777,922	81,556
			3,684,000	3,684,000	3,330,476	353,524
		2,733,090	4,543,478	7,276,568	6,798,280	478,288
Ministry of Advanced Education and Job Training						
5	Minister's Office	184,709		184,709	177,173	7,536
6	Ministry Operations— Supplement — Special Warrant No. 3 Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from Ministry of Economic Development (Vote 18) —Transfer from Ministry of Economic Development (Vote 19) Special Accounts— <i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1) — Fund for Excellence in Education	695,466,020	10,000,000	705,466,020	697,581,613	7,884,407
			5,984,900	5,984,900	5,967,188	17,712
			4,592,500	4,592,500	2,003,745	2,588,755
		105,240,000		105,240,000	100,240,000	5,000,000
		800,890,729	20,577,400	821,468,129	805,969,719	15,498,410

Ministry of Agriculture and Fisheries

7	Minister's Office	241,948	241,948	229,880	12,068
8	Ministry Operations	61,447,939	61,447,939	45,684,080	15,763,859
9	Milk Board	367,973	367,973	367,872	101
10	Provincial Agricultural Land Commission	1,142,802	1,142,802	1,116,013	26,789
11	Agri-Food Regional Development Subsidiary Agreement (ERDA)	8,130,000	8,130,000	3,507,744	4,622,256
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		16,015	16,015	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3)) — Southern Interior Beef Corporation		68,220	68,220	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3)) — McLean Fitzpatrick Fruit Packers		1,000,000	1,000,000	
	Special Accounts—				
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 8, sec. 5 (2)) — Agricultural Land Development		158,640	158,640	
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16) — Farm Products Industry Improvement		257,980	257,980	
	<i>Livestock Protections Act</i> (R.S.B.C. 1979, chap. 245, sec. 14) — Livestock Protection	20,000	20,000	13,491	6,509
	Special Funds—				
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2) — Farm Income Assurance	56,000,000	56,000,000	25,125,977	30,874,023
	Less transfer to the Farm Income Assurance Fund from Vote 8	(28,000,000)	(28,000,000)	(12,075,856)	(15,924,144)
		99,350,662	1,500,855	65,470,056	35,381,461

Ministry of Attorney General

12	Minister's Office	219,629	219,629	217,398	2,231
13	Ministry Operations	281,398,956			
	Statutory—				
	Supplement — Special Warrant No. 4		6,030,000		
	<i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 3 (1))				
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 14 (4))		1,438,099		
14	Emergency Assistance	2,403,500	288,881,486	288,881,486	
15	Judiciary	16,223,941	2,403,500	329,941	2,073,559
	Supplement — Special Warrant No. 5		1,897,000	18,120,941	97,291
16	Corrections	125,553,653			
	Supplement — Special Warrant No. 6		400,000	125,953,653	287,274
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18) — Vancouver Police Inquiry		26,844		26,844

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations			Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total		
		\$	\$	\$	\$	\$
	<i>Police Act (R.S.B.C. 1979, chap. 331, sec. 7) — Video Camera Use Study</i>		98,028	98,028	98,028	
	<i>Police Act (R.S.B.C. 1979, chap. 331, sec. 44) — Fullerton Inquiry</i>		4,324	4,324	4,324	
	<i>Expropriation Act (R.S.B.C. 1979, chap. 117, sec. 54) — Property acquisition</i>		195,501	195,501	195,501	
	<i>Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2) — July flood, Northeast B.C.</i>		2,028,447	2,028,447	2,028,447	
	<i>Emergency Program Act (S.B.C. 1986, chap. 106, sec. 4)</i>		3,200	3,200	3,200	
	<i>Special Accounts —</i>					
	<i>Land Title Act (R.S.B.C. 1979, chap. 219, sec. 274 (2)) — Land Titles Survey</i>	9,000		9,000	328	8,672
		425,808,679	12,135,874	437,944,553	435,475,526	2,469,027
17	Ministry of Economic Development					
18	Minister's Office	269,370			251,420	17,950
	Ministry Operations	59,260,467		269,370		
	Statutory—					
	<i>Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</i>					
	— Transfer to Ministry of Advanced Education and Job Training					
	— Transfer to Ministry of Intergovernmental Relations		(5,984,900)			
	— Transfer to Ministry of Intergovernmental Relations		(360,000)	52,915,567	42,164,661	10,750,906
19	Economic and Regional Development Subsidiary Agreement (ERDA)					
	Statutory—	20,535,500				
	<i>Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</i>		(4,592,500)	15,943,000	5,758,457	10,184,543
	— Transfer to Ministry of Advanced Education and Job Training					
	Statutory—					
	<i>Constitution Act (R.S.B.C. 1979, chap. 62, secs. 13 and 14)</i>					
	— Transfer from Ministry of Finance and Corporate Relations (Vote 32)		4,306,923	4,306,923	3,966,704	340,219
	<i>Public Service Benefit Plan Act (R.S.B.C. 1979, chap. 344, sec. 5)</i>		14,541	14,541	14,541	
	— B.C. Medical Expenses — B.C. House, London, England		4,617	4,617	4,617	
	<i>Ocean Falls Corporation Repeal Act (R.S.B.C. 1979, chap. 304.1)</i>					

Special Accounts—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from Ministry of Finance and Corporate Relations:					
<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350,					
sec. 23.1 (3)) — Purchasing Commission Working Capital					
Account		6,231,406	6,231,406	6,231,406	
— <i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350,					
sec. 23.1 (3))					
Special Funds—					
<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194,					
sec. 1 (3)) — Industrial Development Subsidiary Agreement					
Loan Repayment Revolving Fund		1,600,000	1,600,000	1,219,405	380,595
<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985,					
chap. 44, sec. 2) — Low Interest Loan Assistance Revolving					
Fund		1,000,000	564,388	1,564,388	
		82,665,337	184,475	61,175,599	21,674,213
Ministry of Education					
20	Minister's Office	225,259	225,259	199,354	25,905
21	Ministry Operations	25,468,385			
Statutory—					
22	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	1,189,387,212	(113,340)	24,980,932	374,113
Statutory—					
23	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	39,037,153	10,171,093	1,199,558,305	
Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		965,908	40,003,061	
Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))				
— net of recoveries					
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1))					
(c)) — Interest on property tax refunds					
<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6))					
<i>Teaching Profession Act</i> (S.B.C. 1987, chap. 19, sec. 42)					
Special Accounts—					
<i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6,					
sec. 1) — Fund for Excellence in Education		112,990,000	112,990,000	110,970,600	2,019,400
		1,367,108,009	13,371,588	1,378,060,179	2,419,418

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
Ministry of Energy, Mines and Petroleum Resources						
24	Minister's Office.....	235,549		235,549	234,077	1,472
25	Ministry Operations.....	23,203,101		23,203,101	22,000,971	1,202,130
26	British Columbia Utilities Commission.....	1,407,430				
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		477,262	1,884,692	1,884,692	
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement.....	800,000		800,000	397,234	402,766
28	Mineral Development and Exploration Incentives.....	7,300,000		7,300,000	6,968,911	331,089
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	—Transfer from Ministry of Intergovernmental Relations (Vote 45).....		858,618	858,618	847,229	11,389
	—Transfer from Ministry of Intergovernmental Relations (Vote 53).....					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1))		5,951,652	5,951,652	5,278,449	673,203
	(c) — Interest on Revenue refunds.....		30,139	30,139	30,139	
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement.....		3,451	3,451	3,451	
		32,946,080	7,321,122	40,267,202	37,645,153	2,622,049
Ministry of Environment and Parks						
29	Minister's Office.....	224,378		224,378	223,346	1,032
30	Ministry Operations.....	135,466,990		135,466,990	131,207,281	4,259,709
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))					
	— net of recoveries.....					
	<i>Environment Management Act</i> (R.S.B.C. 1979, chap. 14, secs. 5 and 6) — Pesticide Spill.....		23,788	23,788	23,788	
	Special Accounts—					
	<i>Wildlife Act</i> (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund.....	1,433,000	55,090	1,488,090	1,488,090	
		137,124,368	78,878	137,203,246	132,942,505	4,260,741

Ministry of Finance and Corporate Relations

[illegible]

Ministry of Forests and Lands

34	Minister's Office	210,165				210,165	187,203	22,962
35	Ministry Operations	267,798,152				267,798,152	261,927,829	5,870,323
36	Fire Suppression Program	60,000,000						
	Statutory—							
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4))							
	Forest Resource Development Subsidiary Agreement (ERDA)							
	Statutory—							
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21)							
	— Special Warrant No. 1 — Compensation to Employees and							
	Contractors of Beban Logging Company							
	Special Accounts—							
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1) — Small							
	Business Enterprise	21,420,000				21,420,000		
	Special Funds—							
	<i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec.							
	3) — Forest Stand Management	19,500,000				19,500,000	18,795,458	704,542
	Less transfer to the Special Fund from Vote 35	(13,000,000)				(13,000,000)	(13,000,000)	
		424,811,785	13,396,179	438,207,964	428,793,986	9,413,978	2,816,151	22,962

COMBINED FINANCIAL STATEMENTS **STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES** **FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations				Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
Ministry of Health						
38	Minister's Office	220,893		220,893	220,502	391
39	Management Operations	70,114,417		70,114,417	67,309,953	2,804,464
40	Pharmacare	155,990,000				
	Supplement — Special Warrant No. 7		3,750,000	159,740,000	157,473,941	2,266,059
41	Medical Services Commission	540,373,948				
	Statutory—					
	<i>Medical Services Commission Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		23,626,553	564,000,501	564,000,501	
42	Preventive and Community Care Services	245,420,959				
	Supplement — Special Warrant No. 8		3,562,000	248,982,959	246,285,981	2,696,978
43	Institutional Services	1,923,913,040				
	Supplement — Special Warrant No. 9		29,468,000			
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		449,833	1,953,830,873	1,953,830,873	
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))					
	— net of recoveries					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))		11,710	11,710	11,710	
	— Veterans' Hospital Agreement					
	Special Accounts—					
	<i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1) — Health Improvement Fund					
		240,000,000		240,000,000	240,000,000	
		3,176,033,257	60,868,096	3,236,901,353	3,229,133,461	7,767,892
Ministry of Intergovernmental Relations						
44	Minister's Office	148,133				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		(148,133)			
	— Transfer to Ministry of Transportation and Highways					
45	Ministry Operations	2,457,460				
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		(739,364)			
	— Transfer to Ministry of Transportation and Highways					
	— Transfer to Ministry of Energy, Mines and Petroleum Resources		(858,618)			
	— Transfer to Office of the Premier		(859,478)			

Statutory—					
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
—Transfer from Ministry of Provincial Secretary and Government Services (Vote 53).....		5,951,652			
—Transfer to Ministry of Energy, Mines and Petroleum Resources (Vote 53).....		(5,951,652)			
—Transfer from Ministry of Economic Development (Vote 18) ..		360,000			
—Transfer to Ministry of Transportation and Highways (Vote 18)		(360,000)			
Special Funds—					
<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens Fund.....	1,973,000				
<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
— Transfer to Ministry of Transportation and Highways	(1,973,000)				
	4,578,593				
Ministry of Labour and Consumer Services					
46 Minister's Office.....	236,168		236,168		11,299
47 Ministry Operations.....	22,227,574		22,227,574		3,355,035
Statutory—					
<i>Industrial Relations Reform Act</i> (S.B.C. 1987, chap. 24, sec. 67) — Administration Costs		5,940,149		5,940,149	
	22,463,742	5,940,149	28,403,891	25,037,557	3,366,334
Ministry of Municipal Affairs					
48 Minister's Office.....	235,919		235,919		2,637
49 Ministry Operations.....	26,379,686		26,379,686		171,632
50 Municipal Revenue Sharing	231,000,000		231,000,000		231,000,000
51 Transit Services.....	158,635,000		158,635,000		56,374
Statutory—					
<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14) — Provision for Doubtful Accounts.....		223,729		223,729	
Special Accounts—					
<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2 (1)) — Downtown Revitalization	250,000		423,409		423,409
<i>University Endowment Lands Act</i> (R.S.B.C. 1979, chap. 420, sec. 3 (1)) — University Endowment Lands Administration ...	1,542,000		1,542,000		79,205
Special Funds—					
<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3) — Revenue Sharing Fund.....	230,750,000		230,750,000		2,312,343
Less Transfer to the Special Fund from Vote 50	(231,000,000)		(231,000,000)		
	417,792,605	397,138	418,189,743	415,567,552	2,622,191

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

Vote No.	Description	Total Appropriations				Net Under Expenditure \$
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total	Actual Expenditure	
		\$	\$	\$	\$	\$
	Ministry of Provincial Secretary and Government Services					
52	Minister's Office	206,621		206,621	196,526	10,095
53	Ministry Operations	54,368,021				
	Supplement — Special Warrant No. 10		950,000			
	Statutory—					
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)					
	— Transfer to Office of the Premier		(3,684,000)			
	— Transfer to Ministry of Intergovernmental Relations		(5,951,652)			
54	Pensions and Employee Benefits Administration	10		45,682,369	44,305,775	1,376,594
55	Pensions and Employee Benefits Contributions	10		10		10
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		539,033	539,043	539,043	
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))					
	— net of recoveries					
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156	
	<i>Pension (Public Service) Amendment Act</i> (S.B.C. 1987, chap. 63, sec. 1 and 2)					
	<i>Elections Act</i> (R.S.B.C. 1979, chap. 103, sec. 191) — 1986 Elec- tion Expenses — Boundary Similkameen		42,250,000	42,250,000	42,250,000	
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)		180	180	180	
	— Royal Commission on Education		1,919,281	1,919,281	1,919,281	
	— Royal Commission on Electoral Boundaries		753,479	753,479	753,479	
	— Social Housing Commission		2,627	2,627	2,627	
	— Royal Commission on Coquihalla Highway Costs		452,735	452,735	452,735	
	— Royal Commission on Okalla Prison		58,074	58,074	58,074	
	Statutory—					
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58)		144,388	144,388	144,388	
	— Insurance Claims: Health Care Facilities					
	— Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000	
		54,574,662	42,439,301	97,013,963	95,627,264	1,386,699

Ministry of Social Services and Housing

56	Minister's Office	216,355		211,932	4,423
57	Ministry Operations	1,385,939,454		1,373,235,549	12,703,905
58	British Columbia Home Program	10			10
	Statutory—				
	Special Accounts—				
	<i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17 (1)), and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21 (1)) — Provincial Home Acquisition	5,275,000	264,853	5,539,853	
		1,391,430,819	264,853	1,378,987,334	12,708,338

Ministry of Tourism, Recreation and Culture

59	Minister's Office	228,460		217,502	10,958
60	Ministry Operations	50,675,347			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(375,289)	50,166,384	133,674
	Statutory—				
	Special Accounts—				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7 (1)) —				
	Provincial Computerization of Libraries	292,000		28,345	263,655
	Special Funds—				
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 6) — British Columbia Cultural Fund	1,594,000		1,399,806	194,194
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 4) — Physical Fitness and Amateur Sports Fund	1,650,000		1,649,585	415
		54,439,807	(375,289)	53,461,622	602,896

Ministry of Transportation and Highways

61	Minister's Office	235,299		228,309	6,990
62	Administration and Support Services	14,759,725		14,539,248	220,477
63	Highway Operations Department	726,974,820			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,999,705)	671,357,302	50,617,813
64	Motor Vehicle Department	33,961,110		30,104,997	3,856,113
65	Transportation Policy Department	86,909,512		86,196,032	713,480
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations (Vote 18)		360,000	360,000	
	— Transfer from Ministry of Intergovernmental Relations (Vote 44)		148,133	142,051	6,082
	— Transfer from Ministry of Intergovernmental Relations (Vote 45)		739,364	645,527	93,837

COMBINED FINANCIAL STATEMENTS **STATEMENT OF COMPARISON OF ESTIMATED APPROPRIATIONS TO ACTUAL EXPENDITURES** **FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

Vote No.	Description	Total Appropriations				Actual Expenditure	Net Under Expenditure
		Estimated for the 12 Months Ending March 31, 1988	Other Authorizations	Total			
		\$	\$	\$	\$	\$	\$
	<i>Indian Cut-Off Lands Dispute Act</i> (S.B.C. 1982, chap. 50, sec. 5) Special Funds—		124,000	124,000		124,000	
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from Ministry of Intergovernmental Relations —						
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund						
		862,840,466	1,973,000	1,973,000	1,673,728	299,272	
	Other Appropriations		(1,655,208)	861,185,258	805,371,194	55,814,064	
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283	4,922,717	
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000		50,000,000			
	Supplement — Special Warrant No. 11		15,000,000	65,000,000	50,107,855	14,892,145	
	Statutory—						
	Special Accounts—						
	<i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7 (2)) — Crown Land	21,962,000		21,962,000	21,932,832	29,168	
	Special Funds—						
	<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7) — Lottery Fund	170,500,000		170,500,000	120,111,811	50,388,189	
	Less Transfer to Budget Stabilization Fund from Lottery Fund Account			(25,528,582)	(25,528,582)		
		772,662,000	(10,528,582)	762,133,418	691,901,199	70,232,219	
	Total Consolidated Revenue Fund Expenditure	10,220,000,000	173,493,582	10,393,493,582	10,135,404,885	258,088,697	
	Summary						
	Voted Expenditure	9,497,000,000	5,723,665	9,502,723,665	9,357,392,812	145,330,853	
	Statutory—						
	Special Accounts	509,000,000	9,673,999	518,673,999	511,267,390	7,406,609	
	Special Funds	486,000,000	1,148,482,595	1,634,482,595	1,549,329,022	85,153,573	
	Special Warrants		80,257,000	80,257,000	44,135,194	36,121,806	
	Various Acts		102,748,022	102,748,022	102,748,022		
	Less Inter-Fund Transfers	(272,000,000)	(1,173,391,699)	(1,445,391,699)	(1,429,467,555)	(15,924,144)	
	Total Consolidated Revenue Fund Expenditure	10,220,000,000	173,493,582	10,393,493,582	10,135,404,885	258,088,697	

For details of amounts referred to under section 22 of the *Financial Administration Act*, see Section D of the Public Accounts.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF COMBINED EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	In Thousands	
	1988	1987
	\$	\$
Grants and contributions	7,476,808	7,291,702
Salaries and benefits	1,272,552	1,175,285
Operating costs	1,013,209	1,008,460
Asset acquisitions	353,718	478,851
Other	848,475	729,146
Recoveries	(829,357)	(884,793)
	<u>10,135,405</u>	<u>9,798,651</u>

COMBINED FINANCIAL STATEMENTS

STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding ²	1987 Net Outstanding ²
	\$	\$
Municipalities and other local governments—		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Government services—		
(3) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 13 ¹ —		
Debentures	241,931	265,011
Mortgage	2,296	
(4) Guarantees authorized pursuant to the <i>System Act</i> , sec. 20 ¹ —		
Debentures	22,686	23,575
Subtotal, government services	266,913	288,586
Health and education ⁴ —		
(5) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9 ¹ —		
Debentures	359,563	367,703
(6) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56—		
Student aid loans	46,187	31,046
Simon Fraser University — Debentures	3,765	3,812
(7) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9 ¹ —		
Debentures	733,225	714,732
(8) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9 ¹ —		
Debentures	869,745	878,283
Subtotal, health and education	2,012,485	1,995,576
Economic development—		
(9) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	1,872	3,049
(10) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 6 ¹	80,162	29,264
(11) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ —		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd.	200,000	204,625

(12) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ — Bonds and debentures.....	51,905	53,656
Capital leases.....	225,257	180,820
(13) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 — Bonds and Notes.....		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority.....		(29,129)
(14) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2.....	1,750	1,430
(15) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ — Notes.....		42,427
Capital leases.....		43,466
(16) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 — Vancouver Symphony Orchestra.....	750	
(17) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 — W.L.C. Developments Ltd.....		4,093
The Terry Fox Medical Research Foundation, <i>et al</i>		8,000
Moli Energy Limited.....		27,610
National Homes Limited.....		43
(18) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures.....	1,586	2,226
(19) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 ¹		30,000
Subtotal, economic development.....	702,653	713,315
Utilities—		
(20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ — Bonds and debentures.....	6,882,700	7,476,923
Grand total, all guaranteed debt.....	9,877,453	10,489,194
Less: Amounts included above held by General Fund ³	(9,212)	(17,018)
Net total, all guaranteed debt.....	9,868,241	10,472,176

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, \$2.1 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

⁴ The Government is directly responsible for paying 57.31% to 100% of debt service costs for health and education debt through various grant formulas. In 1987/88 the contributions totalled approximately \$274 million or 78.9% of debt service costs.

COMBINED FINANCIAL STATEMENTS
STATEMENT OF INFORMATION REQUIRED UNDER SECTION 8 (2) (b) (iii)
OF THE *FINANCIAL ADMINISTRATION ACT*
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

Ministry	In Thousands			
	Money Refunded	Assets and Uncollectible Debts Written-off	Debts and Obligations Forgiven	Remissions Made
	\$	\$	\$	\$
Advanced Education and Job Training	639			
Attorney General	367	996		
Education	6,927			
Energy, Mines and Petroleum Resources		8		
Environment and Parks	30	3		
Finance and Corporate Relations	1,058	11,157		262
Forests and Lands	313	8,498	50	
Health	268	1,119		2
Municipal Affairs	28			
Transportation and Highways	6,551	24		
Total 1988	<u>16,181</u>	<u>21,805</u>	<u>50</u>	<u>264</u>
Total 1987	<u>5,965</u>	<u>20,807</u>	<u>889</u>	<u>1,719</u>

This statement includes amounts authorized by sections 13, 14, 15 and 16 of the *Financial Administration Act*. Amounts authorized for refund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

**COMBINED FINANCIAL STATEMENTS
BUDGET STABILIZATION FUND STATEMENTS
BALANCE SHEET
AS AT MARCH 31, 1988**

	In Thousands 1988
ASSETS	
Due from the General Fund	\$ <u>742,905</u>
LIABILITIES AND NET EQUITY	
Net equity	<u>742,905</u>

**STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands 1988
REVENUE	
Transfer from General Fund	\$ 717,377
Transfer of Lottery Fund Special Account Balance at March 31, 1988 (<i>Budget Stabilization Fund Act</i> (S.B.C. 1988, chap. 8, sec. 6))	<u>25,528</u>
Net Revenue for the Year, to Net Equity	<u>742,905</u>

**NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

Significant Accounting Policies

(a) REPORTING ENTITY

The Budget Stabilization Fund is a Special Fund, for purposes of the *Financial Administration Act*, established pursuant to the *Budget Stabilization Fund Act*. Its purpose is to assist in stabilizing the operating revenues of the Government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by the Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

(b) SPECIFIC POLICIES

The Budget Stabilization Fund, as well as any other Special Funds, and the General Fund constitute the Government's Consolidated Revenue Fund, in accordance with section 9 of the *Financial Administration Act*. Therefore, the accounting policies applicable to the Government's Consolidated Revenue Fund, as specified in note 1 to the Government's Combined financial statements, are the policies applicable to the Budget Stabilization Fund.

SECTION C**CONSOLIDATED FINANCIAL STATEMENTS****CONTENTS**

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Legislative Assembly
Province of British Columbia

AUDITOR GENERAL

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AUDITOR GENERAL'S REPORT

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the consolidated balance sheet of the Government of the Province of British Columbia as at March 31, 1988, and the consolidated statements of revenue and expenditure and changes in cash and temporary investments for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government as at March 31, 1988 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to these financial statements applied on a basis consistent with that of the preceding year.


George L. Morfitt, F.C.A.
Auditor General

*Victoria, British Columbia
August 31, 1988*

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1988

		In Thousands	
	Note	1988	1987
ASSETS			
		\$	\$
Cash and temporary investments	2	158,258	219,287
Accounts receivable.....	3	925,289	900,997
Inventories	4	118,809	105,327
Investments in and amounts due from Crown corporations and agencies.....	5	1,961,709	1,872,475
Loans, advances and other investments	6	218,924	205,708
Mortgages receivable.....	7	326,723	303,893
Fiscal Agency loans	8	4,250,436	3,772,028
Other assets.....	9	186,562	158,173
		<u>8,146,710</u>	<u>7,537,884</u>
LIABILITIES AND NET EQUITY (DEFICIENCY)			
Liabilities:			
Accounts payable and accrued liabilities	10	1,244,162	1,158,270
Due to Crown corporations, agencies and funds	11	37,624	213,153
Deferred revenue	12	291,318	245,618
Public debt.....	13	9,775,837	9,193,772
		11,348,941	10,810,813
Net equity (deficiency).....	14	(3,202,231)	(3,272,929)
		<u>8,146,710</u>	<u>7,537,884</u>
Fixed Assets	1		
Contingencies and Commitments.....	15		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance and Corporate Relations:



P. G. HALKETT
*Assistant Deputy Minister of Finance and
 Corporate Relations*



D. B. MARSON
Comptroller General

CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURE
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

	1988		1987	
	In Thousands			
REVENUE	Consolidated Revenue Fund (B 6)	Consolidated Crown Corporations (C 20)	Transfers Between Consolidated Revenue Fund and Crown Corporations	Total
	\$	\$	\$	\$
Taxation.....	5,744,305			5,744,305
Natural resources.....	1,222,958			1,222,958
Other.....	630,388	932,701	(22,600)	1,540,489
Contributions from Government enterprises.....	469,795	974,347	(997,367)	446,775
Contributions from the Federal Government.....	2,019,931	1,160		2,021,091
Total revenue.....	10,087,377	1,908,208	(1,019,967)	10,975,618
EXPENDITURE				
Health.....	2,997,293	1,028,286	(683,878)	3,341,701
Social services.....	1,610,382		(25,962)	1,584,420
Education.....	2,203,670	7,191	(12,497)	2,198,364
Transportation and communications.....	768,079		(33,116)	734,963
Natural resources, trade and industrial development.....	721,019	64,224	(63,585)	721,658
Protection of persons and property.....	480,842	22,567	(101,885)	401,524
Aid to local government.....	402,514	3,943	(2,128)	404,329
Debt servicing.....	525,277	407,697	(18,177)	914,797
General government.....	177,496	263,020	(59,462)	381,054
Housing.....	64,362	49,104	(16,175)	97,291
Recreation and cultural services.....	71,230	2,159	(3,102)	70,287
Other.....	113,241	71,298		184,539
Total expenditure.....	10,135,405	1,919,489	(1,019,967)	11,034,927
Net Operating Revenue (Expenditure) for the Year.....	(48,028)	(11,281)	(59,309)	(836,058)
NON-OPERATING TRANSACTIONS				
Valuation adjustment of investments in and amounts due from Crown corporations and agencies.....				2,392
Increase (Decrease) in Unremitted Equity of Transportation Companies and Commercial Enterprises (C 22).....				127,615
Consolidated Net Revenue (Expenditure) for the Year (Note 14).....				70,698

The accompanying notes and supplementary statements are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN CASH
AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

	In Thousands	
	1988	1987
	\$	\$
OPERATING TRANSACTIONS		
Net revenue (expenditure) for the year.....	70,698	(634,568)
Non-cash items included in net expenditure		
Accounts receivable (increases).....	(24,296)	(95,970)
Accounts payable increases	85,892	88,502
Due from Crown corporations (increases).....	(89,234)	(401,707)
Due to Crown corporations, agencies and funds in- creases (decreases).....	(175,529)	5,815
	(203,167)	(403,360)
Cash items applicable to future operations.....	3,829	15,326
Cash used for operations.....	(128,640)	(1,022,602)
INVESTMENT TRANSACTIONS		
Loans, advances and other investments (issues) repay- ments	(13,216)	18,638
Mortgages receivable (issues).....	(22,830)	(18,500)
Divestment of (investment in) other assets.....	—	(87,269)
Cash derived from (used for) investments.....	(36,046)	(87,131)
Total financial requirements	(164,686)	(1,109,733)
FINANCING TRANSACTIONS		
Increase in Public Debt issues	582,065	1,669,620
Less: used for Fiscal Agency loans	(478,408)	(649,208)
Cash derived from financing	103,657	1,020,412
Increase (decrease) in cash and temporary investments	(61,029)	(89,321)
Balance — Beginning of Year	219,287	308,608
Balance — End of Year	158,258	219,287

The accompanying notes and supplementary statements are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) General Fund — it includes all transactions and balances of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities;
- (ii) Special Funds — these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature;
- (iii) Crown Service corporations — these are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies — considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on a modified equity basis. A schedule of entities recorded on a consolidated or modified equity basis may be found on C 19.

The British Columbia Housing and Employment Development Financing Authority is not recorded in these financial statements because it is designed to finance housing and other capital projects managed by the private sector without any Provincial government funding. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Natural Gas Price Adjustment Fund, administered by British Columbia Petroleum Corporation, has not been consolidated, as the Fund is held for subsequent distribution to natural gas producers.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance Corporation of British Columbia have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Since the purpose of the British Columbia Assessment Authority is to establish and maintain uniform provincial assessments, largely for municipalities, it has neither been consolidated nor recorded on an equity basis in these financial statements.

Separate financial statements for entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section F of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises, which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on a modified equity basis. Under this basis, the Government's investment in these enterprises is initially recorded at cost and adjusted annually to include the net earnings/losses and other net equity changes of the enterprises without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated. Also eliminated is an unamortized gain on the defeasance of British Columbia Railway Company's historic debt.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these consolidated financial statements, is specifically expressed as follows:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Revenue

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Expenditure

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Grants and contributions (which include forgivable loans) are recorded as expenditure when disbursement of the funds has been authorized, with the exception that social assistance payments during a given month to meet the needs of recipients in an ensuing month are recorded as expenditure in the period to which the payments apply.

Recoveries of expenditure may be recorded as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) provision for them has been approved through the Estimates or by Treasury Board; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets

All assets are recorded to the extent that they represent cash and claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets, not including special purpose buildings, are reported as expenditures at the dates of inception of the leases.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end and foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts which specify the rate of exchange. Adjustments to revenue or expenditure transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed term monetary assets and liabilities are reported as a deferred charge and amortized over the remaining terms of the related items on a straight line basis.

Non-monetary assets and liabilities are translated at historical rates of exchange.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Cheques issued subsequent to the year-end relating to the previous year are included in accounts payable.

Temporary investments include short-term investments recorded at the lower of cost or market value.

Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolios. Units are carried at the lower of cost of acquisition, adjusted by income attributed to the units, or market value. Income attributed to the units represents the unitholders' share of interest earned by the Portfolio and is only realizable by unitholders upon the sale of units.

Accounts Receivable

All amounts receivable (including any trade receivables from Crown corporations and agencies) at the year-end for work performed, goods supplied or services rendered are recorded as revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property under development, which will eventually be sold to outside parties, is recorded at the lower of cost or net realizable value.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in those Crown corporations which have been identified as transportation companies and commercial enterprises and which are intended to be run on commercial lines are recorded on a modified equity basis of accounting. Under this method the Government records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Amounts due from Crown corporations and agencies represent amounts other than trade receivables which will be realized in the following year.

Loans, Advances and Other Investments

Loans, advances and other investments are recorded at cost less adjustment for any prolonged impairment in value.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Fiscal Agency Loans

Fiscal agency loans consist of loans made to government bodies which have been financed by borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount and sinking fund balances. Discounts are amortized on an effective yield basis.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distributions in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and Crown land comprised of parks, forests and all other publicly held land in the Province, not including property under development, are recorded at a nominal value of \$1.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

1. Significant Accounting Policies — Continued

Public Debt

Public debt represents direct debt obligations for the purposes of the Government of British Columbia, Fiscal Agency loans and direct debt obligations of consolidated Crown corporations. These obligations are recorded at principal less unamortized discount and sinking fund balances where applicable. Discounts are amortized on an effective yield basis.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

Commitments

Commitments represent future obligations of the consolidated entities for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end, as disclosed in the audited financial statements of the Government and the related Crown corporations and agencies.

2. Cash and Temporary Investments

Included in temporary investments are units in the Province of British Columbia Pooled Investment Portfolios (established pursuant to the *Financial Administration Act*, section 36 (9) (a)) amounting to \$227.3 million.

3. Accounts Receivable

	In Thousands	
	1988	1987
	\$	\$
Taxes receivable.....	429,616	408,662
Local government bodies.....	4,904	1,869
Government of Canada.....	69,034	206,343
Ministerial accounts receivable.....	298,148	169,391
Accrued interest.....	51,961	42,392
Crown corporations and agencies.....	19,306	22,832
	872,969	851,489
Less: Provision for doubtful accounts.....	(70,781)	(70,193)
	802,188	781,296
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation.....	2,364	1,753
British Columbia Educational Institutions Capital Financing Authority.....	18,189	17,857
British Columbia Food Exhibitions Ltd.....	466	19
British Columbia Health Care Research Foundation.....	11	43
British Columbia Heritage Trust.....		53
British Columbia Housing Management Commission.....	2,826	7,350
B.C. Pavilion Corporation.....	1,608	
British Columbia Petroleum Corporation.....	8,168	4,596
British Columbia Regional Hospital Districts Financing Authority.....	35,136	30,806
British Columbia School Districts Capital Financing Authority.....	47,957	47,307
British Columbia Systems Corporation.....	519	47
Creston Valley Wildlife Management Authority Trust Fund.....	8	6
Discovery Foundation.....	371	451
Expo 86 Corporation.....		2,084
Health Facilities Association of British Columbia.....	135	187
Knowledge Network of the West Communications Authority.....	158	57
Legal Services Society.....	255	123
Medical Services Commission of British Columbia.....	4,625	6,559
Provincial Capital Commission.....	57	216
Provincial Rental Housing Corporation.....	115	150
Science Council of British Columbia.....	133	33
	925,289	900,993

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

4. Inventories

	In Thousands	
	1988	1987
	\$	\$
Consolidated Revenue Fund	118,786	105,305
Inventories of consolidated Crown corporations:		
Creston Valley Wildlife Management Authority Trust Fund	14	12
Provincial Capital Commission	9	10
	<u>118,809</u>	<u>105,327</u>

5. Investments In and Amounts Due From Crown Corporations and Agencies

	In Thousands	
	1988	1987
	\$	\$
Equity investments — (C 22)	1,959,817	1,870,973
Amount due from Workers' Compensation Board of British Columbia	1,892	1,502
	<u>1,961,709</u>	<u>1,872,475</u>

(a) Definitions

Investments (including long-term advances) in those Crown corporations which have been identified as transportation companies and commercial enterprises are recorded at cost, adjusted for increases and decreases in the investees' net assets.

Amounts due represent amounts, other than trade receivables, which will be realized in the following year.

(b) British Columbia Petroleum Corporation (the Corporation)

Prior to July 1, 1985, the Corporation's retained earnings were recorded as due to the Province because these amounts were considered to have been collected in lieu of other forms of taxation. Subsequent to the *Natural Gas Price Act*, the Corporation is no longer a revenue collecting agent of the Province. Any transfer of funds to the Province will be applied to reduce the amount due from the Corporation.

(c) Pacific Coach Lines Limited (the Company)

Effective March 31, 1984, the operations of Pacific Coach Lines Limited ceased and wind-up of the Company commenced. The wind-up of the Company will be completed following disposal of the remaining real estate assets. The Ministry of Municipal Affairs assumed responsibility for the Company effective September 1986.

6. Loans, Advances and Other Investments

	In Thousands	
	1988	1987
	\$	\$
Consolidated Revenue Fund	163,027	154,114
Loans, advances and other investments by consolidated Crown corporations:		
British Columbia Petroleum Corporation	53,241	48,024
Knowledge Network of the West Communications Authority	538	1,369
Creston Valley Wildlife Management Authority Trust Fund	264	
Discovery Foundation	1,854	2,201
	<u>218,924</u>	<u>205,708</u>

7. Mortgages Receivable

	In Thousands	
	1988	1987
	\$	\$
Consolidated Revenue Fund	322,719	299,593
Mortgages receivable of consolidated Crown corporations:		
Health Facilities Association of British Columbia	4,004	4,300
	<u>326,723</u>	<u>303,893</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

8. Fiscal Agency Loans

	In Thousands	
	1988	1987
	\$	\$
British Columbia Assessment Authority.....	4,331	4,503
British Columbia Educational Institutions Capital Financing Authority.....	359,959	371,311
British Columbia Enterprise Corporation	88,907	15,491
British Columbia Housing and Employment Development Financing Authority.....		24,364
British Columbia Hydro and Power Authority	1,218,212	898,602
British Columbia Railway Company	73,939	74,110
British Columbia Regional Hospital Districts Financing Authority.....	655,512	614,416
British Columbia School Districts Capital Financing Authority.....	825,862	834,996
British Columbia Transit	835,028	781,844
Capital Project Certificate of Approval Program	90,021	63,339
British Columbia Steamship Company (1975) Ltd.	8,572	3,111
Greater Vancouver Sewerage and Water District	29,095	30,169
Greater Vancouver Water District.....	19,750	19,287
Improvement Districts	746	
University of British Columbia	40,502	36,485
	<u>4,250,436</u>	<u>3,772,028</u>

9. Other Assets

	In Thousands	
	1988	1987
	\$	\$
Consolidated Revenue Fund.....	128,932	95,582
Other assets of consolidated Crown corporations:		
British Columbia Buildings Corporation.....	2,699	1,428
British Columbia Food Exhibitions Ltd.	3	
British Columbia Housing Management Commission	851	985
B. C. Pavilion Corporation	385	
British Columbia Petroleum Corporation	33,124	40,281
British Columbia Regional Hospital Districts Financing Authority	5,144	4,995
British Columbia School Districts Capital Financing Authority.....	14,454	13,769
British Columbia Systems Corporation	633	507
Creston Valley Wildlife Management Authority Trust Fund.....	6	176
Discovery Foundation	39	230
Knowledge Network of the West Communications Authority.....	166	113
Legal Services Society.....	73	74
Provincial Capital Commission.....	35	16
Provincial Rental Housing Corporation	16	15
Science Council of British Columbia	2	2
	<u>186,562</u>	<u>158,173</u>

10. Accounts Payable and Accrued Liabilities

	In Thousands	
	1988	1987
	\$	\$
Consolidated Revenue Fund.....	974,329	887,310
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	37,452	35,930
British Columbia Educational Institutions Capital Financing Authority.....	17,176	16,793
British Columbia Food Exhibitions Ltd.	30	3
British Columbia Health Care Research Foundation	12	11
British Columbia Heritage Trust	27	39
British Columbia Housing Management Commission	4,468	5,711
B. C. Pavilion Corporation.....	3,652	
British Columbia Petroleum Corporation.....	8,969	6,991
British Columbia Regional Hospital Districts Financing Authority.....	34,578	33,276
British Columbia School Districts Capital Financing Authority.....	47,471	46,755
British Columbia Systems Corporation.....	5,420	15,688

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued**

10. Accounts Payable and Accrued Liabilities—Continued

	In Thousands	
	1988	1987
	\$	\$
Creston Valley Wildlife Management Authority Trust Fund	7	9
Discovery Foundation	480	626
Expo 86 Corporation		1,690
Health Facilities Association of British Columbia	54	354
Knowledge Network of the West Communications Authority	540	356
Legal Services Society	4,068	2,723
Medical Services Commission of British Columbia	104,035	103,081
Provincial Capital Commission	113	216
Provincial Rental Housing Corporation	1,170	600
Science Council of British Columbia	111	96
Universities Council		12
	<u>1,244,162</u>	<u>1,158,270</u>

11. Due to Crown Corporations, Agencies and Funds

	In Thousands	
	1988	1987
	\$	\$
Amounts due to Trust Funds	16,423	183,587
British Columbia Colleges and Institutes	11,923	11,751
British Columbia Enterprise Corporation	1,428	5,775
British Columbia Housing Management Commission	25	
British Columbia Transit		3,584
Simon Fraser University	1,766	2,310
University of British Columbia	4,942	4,961
University of Victoria	1,117	1,185
	<u>37,624</u>	<u>213,153</u>

12. Deferred Revenue

	In Thousands	
	1988	1987
	\$	\$
Motor vehicle licences and permits	85,322	74,585
Water rentals and recording fees	64,127	54,049
Petroleum, natural gas and mineral leases and fees	23,569	23,567
Canada Assistance Plan	32,839	32,098
Miscellaneous	49,656	28,670
Deferred revenue of consolidated Crown corporations:		
British Columbia Food Exhibitions Ltd.	571	33
British Columbia Housing Management Commission	325	327
B.C. Pavilion Corporation	1,794	
British Columbia Systems Corporation	553	215
Creston Valley Wildlife Management Authority Trust Fund		2
Discovery Foundation	190	208
Knowledge Network of the West Communications Authority	89	137
Medical Services Commission of British Columbia	32,283	31,723
Provincial Capital Commission		4
	<u>291,318</u>	<u>245,618</u>

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

13. Public Debt	In Thousands				
	1988				1987
	Less				
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	\$	\$	\$	\$	\$
Debt issued by:					
Consolidated Revenue Fund ¹	7,839,512	(199,547)	(2,082)	7,637,883	7,016,363
Crown corporations:					
British Columbia Buildings Corporation ¹	442,257	(58,568)	(154,693)	228,996	245,024
British Columbia Educational Institutions Capital Financing Authority.....	445,978	(83,937)	(19,385)	342,656	351,045
British Columbia Petroleum Corporation.....					30,000
British Columbia Regional Hospital Districts Financing Authority.....	1,082,268	(360,998)	(27,467)	693,803	675,515
British Columbia School Districts Capital Financing Authority.....	1,499,487	(659,170)	(36,500)	803,817	804,677
British Columbia Systems Corporation.....	52,248	(4,985)	(24,570)	22,693	24,826
Discovery Foundation.....	394			394	
Health Facilities Association of British Columbia.....	79,004	(18,391)	(60,613)		
Provincial Rental Housing Corporation.....	69,972		(24,377)	45,595	46,322
	<u>11,511,120</u>	<u>(1,385,596)</u>	<u>(349,687)</u>	<u>9,775,837</u>	<u>9,193,772</u>

Net debt repayment due in the next fiscal year is Canadian \$435 million and U.S. \$1 million and due within the next five years is Canadian \$4,227 million and U.S. \$153 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section F of the Public Accounts for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

¹ The 1988 Gross Debt is net of unamortized discount in the amount of \$220 million for the Consolidated Revenue Fund and \$6 million for the British Columbia Buildings Corporation.

14. Net Equity (Deficiency)

	In Thousands	
	1988	1987
	\$	\$
Net equity (deficiency)—beginning of year.....	(3,272,929)	(2,638,361)
Net revenue (expenditure) for the year.....	70,698	(634,568)
Net equity (deficiency)—end of year.....	<u>(3,202,231)</u>	<u>(3,272,929)</u>

Included in the net equity (deficiency) of these financial statements are \$743 million set aside by special disposition of the Legislature for Special Funds (1987—\$151 million).

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

15. Contingencies and Commitments

(a) *Guaranteed debt*

Guaranteed debt as at March 31, 1988, totalled \$7.6 billion (1987 — \$8.1 billion). Included in guaranteed debt is that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding. *See* Statement of Guaranteed Debt on C 24 for details.

(b) *Contingent liabilities*

(i) Pending litigation

The Government is a defendant in legal actions which may give rise to future liabilities. Because the outcome of the litigation is uncertain, no amount has been recorded in these financial statements.

The Government has a contingent liability in respect of the following summary of cases where the estimated or known claim is or exceeds \$100,000:

- a number of airline companies are challenging the Province's authority to tax the fuel used in their operations and to collect sales tax on aircraft; the amount in issue exceeds \$30 million;
- claim of \$2.5 million for the alleged negligence of ambulance drivers;
- claims of \$2 million and \$2.5 million have been made regarding motor vehicle accidents;
- claims of \$2 million and \$2.3 million have been made regarding construction disputes;
- claims of \$2.5 million for hospital insurance;
- claims of \$35 million against assessments for social services tax;
- various claims totalling \$9.2 million against assessments for motive fuel, hotel room, logging, mining, and corporation capital taxes; and
- various legal actions totalling \$18.5 million (each between \$100,000 and \$2 million) representing claims of damages to persons and property or other miscellaneous claims.

(ii) Other contingent liabilities

The Government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the statement of guaranteed debt. Because all other amounts are uncertain, no liability for them has been recorded in these financial statements.

(c) *Commitments*

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations. Such future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. Commitments for capital contracts totalled approximately \$150 million (1987 — \$148 million), and commitments under leases and other extraordinary programs totalled approximately \$808 million (1987 — \$717 million).

For those entities reported on the modified equity basis capital contract commitments totalled approximately \$299 million (1987 — \$260 million) and commitments under leases totalled approximately \$101 million (1987 — \$111 million).

(d) *Superannuation and pension actuarial valuations*

- (i) The Government has statutory responsibilities in the event of a deficiency existing between the money available for payment of superannuation allowances and the amounts necessary to meet the payment of these allowances equal to:

- the amount of the deficiency in the case of the Public Service Superannuation Fund; and
- the amount specified by the Lieutenant Governor in Council in the case of the College Pension Fund.

- (ii) The funds administered by the Superannuation Commission require that periodic actuarial valuations be performed for the purpose of assessing the adequacy of contribution rates and the financial position of the funds. The reporting of the unfunded liability by the actuary indicates that a deficiency may arise in the future if the actions recommended by the actuary are not followed.

The unfunded liabilities as shown in the latest actuarial valuations for the above funds are provided for information purposes:

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

15. Commitments and Contingencies — Continued

	In Thousands	
	Public Service Superannuation as at March 31, 1987	College Pension as at August 31, 1985
Total actuarial liability	\$ 4,480,089	\$ 310,126
Less assets:		
Fund	(2,339,150)	(130,113)
Present value of future contributions	(1,684,877)	(119,122)
Unfunded liability	<u>456,062</u>	<u>60,891</u>

See Section G of the Public Accounts for further details of these plans.

16. Trust Funds

Amounts held and administered in trust by the Government at the end of the fiscal year were comprised of the following:

	In Thousands	
	1988	1987
Superannuation, Pension and Long-term Disability Funds ¹	\$	\$
— administered by the Superannuation Commission	9,479,856	8,387,393
Sinking Funds ^{1,2}		
— administered by Provincial Treasury	3,107,878	2,990,284
Investment Funds of Crown Corporations and Agencies		
— administered by Provincial Treasury	245,275	190,574
Public Trustee and Official Administrators		
— administered by government officials	255,284	237,549
Supreme and County Court Rules (Suitors' Funds)		
— administered by the Courts	75,316	73,085
Investment Funds of Workers' Compensation Board ¹		
— administered by the Workers' Compensation Board	2,718,955	2,546,619
Other Trust Funds		
— administered by various government officials	60,553	44,746
	<u>15,943,117</u>	<u>14,470,250</u>

Trust funds include amounts held and administered in trust. The Government has no power of appropriation over these funds.

Cash and investments of the Trust Funds are managed or held by Provincial Treasury, Ministry of Finance and Corporate Relations.

¹ See Volume III of the Public Accounts for the latest audited financial statements of Superannuation and Pension Funds, the Workers' Compensation Board and most entities whose sinking funds are administered by Provincial Treasury.

² Sinking funds include investments held by Financing Authorities (which have essentially the same purpose as sinking funds) and the sinking funds relating to Public Debt as disclosed in Note 13 of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1988 — Continued

17. Subsequent Events

(a) Privatization

In October 1987, the Government announced a program to privatize certain of its operations. The following privatization transactions have occurred since March 31, 1988:

- False Creek lands were sold by British Columbia Enterprise Corporation on April 27, 1988, for \$145,010,000. This amount was distributed to the Province as the shareholder pursuant to a resolution of the Directors by payment of \$50,000,000 cash and assignment of financial instruments. This represented a \$5,352,140 dividend to the Privatization Benefits Fund and \$139,657,860 return of contributed surplus to the Province.
- various B.C. Hydro assets have been sold including the mainland gas division sale for \$785 million announced on July 20, 1988. Upon finalization, the gain on the sale will be paid over to the Province in the form of a dividend to the Privatization Benefits Fund.
- the Government is entering into agreements to dispose of certain assets and undertakings related to existing highways maintenance operations. Proceeds from the sale of fixed assets of the Government will represent revenue to the Province while the ongoing maintenance costs will be restricted, in future, to contract payments rather a combination of salaries, operating costs and fixed assets acquisitions.

(b) Knowledge Network of the West Communications Authority

Pursuant to the *Open Learning Agency Act* (S.B.C. 1987 chap. 62, sec. 17 (2)) and Order in Council 25-1988 this corporation has been dissolved and all property and rights transferred to and vested in the Open Learning Agency on April 1, 1988. The new agency is to use open learning methods to provide educational programs and services and will develop and promote open learning education. A portion of its programs and services will be those of the former Knowledge Network.

(c) Medical Services Commission of British Columbia (the Commission)

Until April 1, 1988, all premiums under the Medical Services Plan (the Plan) were remitted to the Commission, with any deficiency in the funds to meet the necessary expenditures to be paid out of the Consolidated Revenue Fund. After that date, amendments to the Medical Service Act Regulations, approved by Order in Council dated March 25, 1988, require that premiums under the Medical Services Plan now be remitted to the Minister of Finance and Corporate Relations. Money is now to be paid out of the Consolidated Revenue Fund of the Province of British Columbia to meet all the needed expenditures for the operation of the Plan.

18. Comparatives

Certain of the comparative figures for the previous year have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

**CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF ENTITIES RECORDED ON A CONSOLIDATED
OR MODIFIED EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS

British Columbia Buildings Corporation
British Columbia Systems Corporation

PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS

British Columbia Educational Institutions Capital Financing Authority
British Columbia Food Exhibitions Ltd.
British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
B.C. Pavilion Corporation
British Columbia Petroleum Corporation (reported by Petroleum Corporation Fund)
British Columbia Regional Hospital Districts Financing Authority
British Columbia School Districts Capital Financing Authority
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and
Development (Science Council of British Columbia)

TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON MODIFIED EQUITY BASIS

British Columbia Enterprise Corporation
British Columbia Ferry Corporation
British Columbia Hydro and Power Authority
British Columbia Lottery Corporation
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit
Housing Corporation of British Columbia
Pacific Coach Lines Limited

CONSOLIDATED FINANCIAL STATEMENTS **STATEMENT OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS** **FOR THE FISCAL YEAR ENDED MARCH 31, 1988¹**

	In Thousands		
	1988	1987	
	Earnings (losses) per Consolidated Crown Corporations ² Financial Statements	Less <i>Accounting Policy Adjustments</i> ² Fixed Assets Other	Net Earnings (losses) for the Year
	\$	\$	\$
Crown Service Corporations:			
British Columbia Buildings Corporation.....	22,965	20,646	(5,007)
British Columbia Systems Corporation.....	4,231	(4,061)	(4,866)
	<u>27,196</u>	<u>22,965</u>	<u>(9,873)</u>
Provincial Corporations and Agencies:			
British Columbia Food Exhibitions Ltd.	(202)	(14)	94
British Columbia Health Care Research Foundation.....	329	(764)	562
British Columbia Heritage Trust.....	534	154	175
British Columbia Housing Management Commission.....		149	385
B.C. Pavilion Corporation.....		(3,111)	978
British Columbia Petroleum Corporation.....	5,827	(55)	5,882
British Columbia Place Ltd.....			2,104
Creston Valley Wildlife Management Authority Trust Fund.....	53		(19,257)
Discovery Foundation.....	(1,769)	(495)	38
Expo 86 Corporation.....	(18,616)	(825)	(4,725)
Health Facilities Association of British Columbia.....			421,686
Knowledge Network of the West Communications Authority.....	(476)	(11,554)	5,086
Legal Services Society.....	623	277	(66)
Provincial Capital Commission.....	(377)		1,782
Provincial Rental Housing Corporation.....		(1,334)	304
Science Council of British Columbia.....	236		1,932
Universities Council.....			237
	<u>(13,838)</u>	<u>(15,983)</u>	<u>(111)</u>
	<u>13,358</u>	<u>602</u>	<u>422,982</u>
Total.....			<u>413,109</u>

¹ The British Columbia Educational Institutions Capital Financing Authority, British Columbia Regional Hospital Districts Financing Authority, British Columbia School Districts Capital Financing Authority and the Medical Services Commission of British Columbia do not generate any earnings or losses and are, therefore, not shown on this schedule.

² Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in Note 1, Basis of Accounting, C 8.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988

In Thousands
1988

	British Columbia Hydro and Power Authority	British Columbia Lottery Corporation	Housing Corporation of British Columbia	British Enterprise Corporation	Total
	\$	\$	\$	\$	\$
Earnings (losses) for the year	55,000	166,586	405	2,448	224,439
Unremitted earnings (losses) — beginning of year	540,000	—	2,009	—	542,009
Transfer from (to) Government	—	(166,586)	—	—	(166,586)
Unremitted earnings (losses) — end of year	595,000	—	2,414	2,448	599,862
Equity contributed and transferred	(20,193)	—	1,902	—	(18,291)
Unremitted equity — end of year	574,807	—	4,316	2,448	581,571
Recorded by the Government:					
Shares and other investments	8,087	—	—	305,020	305,020
Amounts Due	—	—	—	19,733	27,820
Total Equity	582,894	—	4,316	327,201	914,411

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1988¹

In Thousands

	1988				1987			
	British Columbia Ferry Corporation		British Columbia Steamship Company (1975) Ltd.		Pacific Coast Lines Limited		Transportation Companies and Commercial Enterprises Total	
	\$	\$	\$	\$	\$	\$	\$	\$
Earnings (losses) for the year before Provincial grants	(55,438)	43,610	(746)	(158,929)	69	(171,434)	53,005	(87,278)
Provincial grants	57,000	10,645	1,936	159,221		228,802	228,802	230,583
Earnings (losses) for the year before extraordinary items	1,562	54,255	1,190	292	69	57,368	281,807	143,305
Extraordinary items					624	624	624	1,951
Net earnings (losses) for the year	1,562	54,255	1,190	292	693	57,992	282,431	145,256
Unremitted earnings (losses) — beginning of year	(51,916)	84,059	(9,534)	4,545	(1,922)	25,232	567,241	416,418
Transfer from (to) Government							(166,586)	(159,515)
Other changes to net equity		(10,308) ³		(2,285)	(1,175)	(13,768)	(13,768)	110,464
Unremitted earnings (losses) — end of year	(50,354)	128,006	(8,344)	2,552	(2,404)	69,456	599,862	512,623
Equity contributed and transferred	189,863	376,294	17,393	104,827	2,491	690,868	672,577	701,657
Unremitted equity — end of year ²	139,509	504,300	9,049	107,379	87	760,324	581,571	1,214,280
Recorded by the Government:								
Shares and other investments	6,851	257,689				264,540	305,020	577,613
Amounts Due		20,542				20,542	27,820	79,080
Total Equity	146,360	782,531	9,049	107,379	87	1,045,406	914,411	1,959,817

¹ This statement should be read in conjunction with Note 5 to the Consolidated Financial Statements.

² The increase in unremitted equity from \$1,214,280,000 in 1986/87 to \$1,341,895,000 in 1987/88 of \$127,615,000 is comprised of the net increase in unremitted earnings of \$156,695,000 and the net decrease in equity contributed and transferred of \$29,080,000. (Refer to C 6).

³ Dividend paid to the Government.

CONSOLIDATED FINANCIAL STATEMENTS
STATEMENT TO RECONCILE CORPORATE EQUITY TO EQUITY OF PROVINCE
AS AT MARCH 31, 1988¹

	In Thousands				
	British Columbia Hydro and Power Authority \$	British Columbia Ferry Corporation \$	British Columbia Railway Company \$	British Columbia Steamship Company (1975) Ltd. \$	British Columbia Transit \$
Share capital.....		6,851	257,688		
Contributed surplus.....	683,000	250,401	510,716	17,594	209,387
Retained earnings (deficit).....	595,000	(50,354)	128,006	(8,345)	2,552
Corporate equity.....	1,278,000	206,898	896,410	9,249	211,939
Unamortized asset appraisal increases.....		(60,538)			(104,560)
Profit on transactions between consolidated entities.....	(5,200)				
Contributed and other surpluses not recognized in Government equity until taken into operating results of corporation.....	(683,000)			(200)	
Unamortized gain on defeasance of entity debt not recognized in Government equity.....	(14,993)		(134,421)		
Amounts due.....	8,087		20,542		
Equity of Province.....	582,894	146,360	782,531	9,049	107,379

¹ For all other entities on C.21 and C.22, corporate equity and equity of the Province are the same.

CONSOLIDATED FINANCIAL STATEMENTS **STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988**

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of Provincial Crown corporations, which has been explicitly guaranteed or indemnified by the Government, under the authority of a statute, as to net principal or redemption provisions and accrued interest or dividends outstanding.

	In Thousands	
	1988 Net Outstanding ²	1987 Net Outstanding ²
	\$	\$
Municipalities and other local governments —		
(1) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3	1,222	1,698
(2) Guarantees authorized pursuant to the <i>Municipal Act</i> , sec. 854 —		
Debentures	11,480	13,096
Subtotal, municipalities and other local governments	12,702	14,794
Health and education —		
(3) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
Student aid loans	46,187	31,046
Simon Fraser University — Debentures	3,765	3,812
Subtotal, health and education	49,952	34,858
Economic development—		
(4) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	1,872	3,049
(5) Guarantees authorized pursuant to the <i>British Columbia Enterprise Corporation Act</i> , sec. 6 ¹	80,162	29,264
(6) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ —		
Capital leases	24,872	25,490
1st preferred shares — BC Rail Ltd	200,000	204,625
(7) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ —		
Bonds and debentures	51,905	53,656
Capital leases	225,257	180,820
(8) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 —		
Bonds and Notes		93,855
Less: held by the British Columbia Housing and Employment Development Financing Authority		(29,129)
(9) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	1,750	1,430
(10) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ —		
Notes		
Capital leases	36,242	42,427
(11) Guarantees authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —	42,647	43,466
Vancouver Symphony Orchestra	750	

CONSOLIDATED FINANCIAL STATEMENTS **STATEMENT OF GUARANTEED DEBT AS AT MARCH 31, 1988 — Continued**

	In Thousands	
	1988 Net Outstanding ²	1987 Net Outstanding ²
	\$	\$
(12) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56 —		
W.L.C. Developments Ltd.		4,093
The Terry Fox Medical Research Foundation, <i>et al</i>	8,000	8,000
Moli Energy Limited	27,610	20,000
National Homes Limited		43
(13) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ —		
Bonds and debentures	1,586	2,226
Subtotal, economic development	702,653	683,315
Utilities —		
(14) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ —		
Bonds and debentures	6,882,700	7,476,923
Grand total, all guaranteed debt	7,648,007	8,209,890
Less: Amounts included above held as investments within the Consolidated Entity ³	(72,917)	(72,798)
Net total, all guaranteed debt	7,572,090	8,137,092

¹ See Section F of the Public Accounts for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies.

² Net outstanding guaranteed debt includes gross principal debt and accrued interest less sinking fund balances, and represents the total amount of contingent liability of the Province arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

³ As a result of Government financing and investment policies, \$2 billion of guaranteed debt is held by Trust Funds actively managed by the Government.

**SUPPLEMENTARY SCHEDULES TO THE FINANCIAL STATEMENTS AND
DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,
STATUTORY APPROPRIATIONS AND SPECIAL FUND
AND ACCOUNTS TRANSACTIONS**

(Unaudited)

for the fiscal year ended March 31, 1988

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**SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS
 CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
 REVENUE BY SOURCE
 FOR THE FISCAL YEARS ENDED MARCH 31
 (Unaudited)**

	1984	1985	1986	1987	1988
	\$	\$	\$	\$	\$
Taxation Revenue—					
Personal income	1,818,815,006	1,853,296,653	2,073,087,994	2,248,096,283	2,789,965,421
Corporation income	309,470,082	366,164,204	323,481,377	280,646,755	473,407,007
Social service	1,201,338,425	1,331,342,643	1,451,761,470	1,540,776,120	1,463,087,240
Gasoline	370,554,377	411,932,509	354,771,589	317,884,426	380,889,168
Motive fuel use	50,513,372	56,394,694	65,248,415	55,512,732	68,594,943
Tobacco	138,450,501	159,315,452	188,270,554	212,014,503	227,794,625
Property purchase				668,721	140,130,010
Corporation capital	85,782,350	86,998,874	94,340,292	87,205,128	56,761,544
Property (rural areas)	36,789,104	41,008,063	38,203,592	35,798,956	42,740,634
Insurance premium	20,920,174	22,039,794	25,295,256	34,681,187	54,215,088
Hotel room	23,215,930	25,099,624	27,656,537	41,484,460	40,027,685
Horse racing	7,701,216	6,801,580	7,183,734	6,720,064	6,682,356
Succession and gift	(99,762)	159,231	100,004	15,760	9,501
Total Taxation Revenue.....	4,063,450,775	4,360,553,321	4,649,400,814	4,861,505,095	5,744,305,222
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum Corporation and natural gas royalties	166,230,913	140,013,142	53,663,385	57,215,426	53,664,809
Permits and fees	70,380,793	97,811,166	133,592,498	68,093,150	92,594,710
Petroleum royalties	96,652,028	100,061,797	86,540,200	44,957,545	51,850,844
Revenue from other minerals	31,616,719	54,223,756	57,190,443	55,585,175	53,587,062
	364,880,453	392,109,861	330,986,526	225,851,296	251,697,425
Forests—					
Logging tax	956,421	4,313,466	5,146,017	8,841,478	31,530,577
Timber sales	103,833,898	97,411,290	93,441,902	103,380,044	350,505,834
Small business enterprise			20,449,791	28,971,611	47,227,650
Forest scaling fees	8,941,426	5,417,582	2,458,346	4,230,579	3,901,481
Lumber Export Tax					278,998,574
Other forest revenue	17,163,860	20,161,932	22,648,501	39,882,565	32,417,225
	130,895,605	127,304,270	144,144,557	185,306,277	744,581,341
Water resources	171,995,181	190,840,415	213,890,683	235,642,576	214,970,741
<i>Wildlife Act</i> — fees and licences	10,916,540	10,658,970	10,530,864	10,791,085	11,708,640
Total Natural Resource Revenue	678,687,779	720,913,516	699,552,630	657,591,234	1,222,958,147
Other Revenue—					
Sales and services—					
Farm income assurance	31,843,481	26,272,675	24,889,460	15,972,254	12,075,856
Lottery	60,021,992	84,493,299	105,272,970	160,705,588	165,064,316
Land registry fees	31,035,564	27,318,053	33,666,671	37,102,055	17,660,526
Land leases, rentals and fees	12,448,413	13,686,163	25,096,583	25,202,232	28,676,290
Other	48,374,414	49,800,115	32,873,833	42,892,422	48,998,924
	183,723,864	201,570,305	221,799,517	281,874,551	272,475,912
Licences and permits—					
Motor vehicle licences and permits	39,827,653	124,191,583	116,321,485	129,030,240	136,820,946
Other	43,673,900	46,469,541	49,558,137	54,376,324	62,651,162
	83,501,553	170,661,124	165,879,622	183,406,564	199,472,108
Fines and penalties	16,395,065	16,248,367	15,126,079	17,878,554	24,409,228
Income from investments	77,148,502	106,352,207	84,349,718	53,168,912	68,354,701
Sale of salt water ferry assets			60,611,966		
Municipal and other governments	3,876,161	3,325,934	2,804,908	2,504,610	4,595,149
Miscellaneous	113,264,142	59,046,477	56,255,077	50,693,228	61,080,882
Total Other Revenue.....	477,909,287	557,204,414	606,826,887	589,526,419	630,387,980

**SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS
 CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
 REVENUE BY SOURCE
 FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
 (Unaudited)**

	1984	1985	1986	1987	1988
	\$	\$	\$	\$	\$
Contributions from Government Enterprises—					
Liquor Distribution Branch	351,525,246	355,898,655	398,375,011	424,786,708	425,039,923
British Columbia Buildings Corporation		4,404,000		2,645,000	22,965,000
British Columbia Ferry Corporation				9,865,728	
British Columbia Railway Company				10,307,540	20,615,080
British Columbia Systems Corporation	19,045				
Pacific Coach Lines					1,175,000
Total Contributions from Government Enterprises	351,544,291	360,302,655	398,375,011	447,604,976	469,795,003
Contributions from the Federal Government—					
Established programs financing	928,536,000	1,059,490,000	1,091,252,000	1,205,263,000	1,215,270,017
Fiscal stabilization	139,000,000	35,000,000		360,000	
Canada Assistance Plan	543,710,297	572,860,899	595,744,375	611,266,561	630,957,596
Statutory and other subsidies	7,241,818	5,895,275	2,515,831	2,515,831	2,515,831
Other shared costs and grants in aid ..	137,877,548	98,403,659	114,342,154	152,754,112	147,096,736
Reciprocal Taxation Agreement	16,315,000	19,318,000	21,786,075	21,097,000	24,090,784
Total Contributions from the Federal Government	1,772,680,663	1,790,967,833	1,825,640,435	1,993,256,504	2,019,930,964
General Fund Revenue	7,344,272,795	7,789,941,739	8,179,795,777	8,549,484,228	10,087,377,316
Less transfer to Budget Stabilization Fund					717,377,000
Total General Fund Revenue	<u>7,344,272,795</u>	<u>7,789,941,739</u>	<u>8,179,795,777</u>	<u>8,549,484,228</u>	<u>9,370,000,316</u>

**SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS
 CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
 EXPENDITURE BY FUNCTION
 FOR THE FISCAL YEARS ENDED MARCH 31
 (Unaudited)**

	1984	1985	1986	1987	1988
	\$	\$	\$	\$	\$
Health—					
Health—					
Administration.....	22,774,229	29,453,535	28,754,299	30,735,809	32,580,724
Public Health.....	142,264,684	156,249,954	164,980,270	175,445,795	163,894,724
Medical, dental and allied services	850,800,449	763,009,622	789,240,574	836,360,808	835,772,679
Hospital care—					
Administration.....	7,521,149	11,310,172	9,906,298	7,513,228	7,752,320
Provincial mental hospitals.....	175,921,242	172,548,174	161,421,093	141,269,926	101,893,539
Payments to Local Hospitals.....	1,326,039,155	1,374,143,276	1,432,800,270	1,669,238,687	1,855,399,314
Total Health.....	2,525,320,908	2,506,714,733	2,587,102,804	2,860,564,253	2,997,293,300
Social Services—					
Administration.....	119,281,030	131,537,031	127,458,890	141,806,681	152,431,897
Aid to aged persons.....	34,036,131	32,699,283	28,437,247	25,513,493	31,703,588
Social assistance.....	1,112,692,519	1,176,985,039	1,221,562,834	1,196,612,636	1,245,270,381
Child welfare.....	139,602,469	132,483,059	138,479,152	137,656,858	166,014,761
Labour relations, industrial conciliation and arbitration.....	10,676,348	10,794,423	10,962,155	10,840,428	14,961,519
Total Social Services.....	1,416,288,497	1,484,498,835	1,526,900,278	1,512,430,096	1,610,382,146
Education—					
Administration.....	14,244,754	14,304,813	10,666,751	9,916,462	7,634,898
Schools operated by local authorities—					
Operating grants.....	631,202,171	651,171,481	661,004,992	788,066,401	963,012,059
Home-owner grants (school-levy portion).....	220,204,268	224,455,559	230,165,697	234,764,051	240,894,404
Aids and services.....	26,035,343	27,881,712	26,780,472	40,199,189	77,477,529
Universities, colleges, vocational and other schools.....	698,067,941	654,513,528	661,277,198	694,585,112	750,081,341
Independent schools.....	37,901,416	24,866,464	27,065,476	28,658,064	42,034,978
Education of the handicapped.....	7,998,267	8,127,611	13,450,994	9,300,502	7,243,636
Teachers' pension and unemployment insurance.....	104,792,441	105,614,187	104,810,831	108,425,188	115,291,576
Total Education.....	1,740,446,601	1,710,935,355	1,735,222,411	1,913,914,969	2,203,670,421
Transportation and Communications—					
Highways, roads, bridges and airports	670,432,825	644,728,658	1,004,244,246	873,026,396	678,627,813
Waterways, ferries, docks and wharves.....	36,400,569	35,478,210	26,557,394	11,808,956	11,980,109
British Columbia Ferries.....	47,821,333	47,821,433	44,821,375	61,821,300	61,821,300
British Columbia Railway.....	77,000,000	37,809,461	5,425,000	13,611,073	15,650,000
British Columbia Steamship Co. (1975) Ltd.....				15,150,000	
Total Transportation and Communications.....	831,654,727	765,837,762	1,081,048,015	975,417,725	768,079,222
Natural Resources, Trade and Industrial Development—					
Fish and game.....	20,514,639	20,823,445	22,892,529	24,915,231	27,766,230
Forests (including fire suppression)...	233,964,389	251,798,540	368,215,195	322,111,104	410,565,231
Land-settlement and agriculture.....	159,051,812	139,275,913	142,956,614	124,513,929	116,573,788
Minerals and mines.....	17,791,913	23,056,108	19,311,350	25,978,231	27,680,022
Water resources.....	50,382,283	41,203,848	39,995,294	43,920,413	64,516,425
Trade and industrial development.....	60,756,715	52,351,550	66,510,413	73,498,777	73,917,431
Total Natural Resources, Trade and Industrial Development.....	542,461,751	528,509,404	659,881,395	614,937,685	721,019,127

**SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO
SPECIAL ACCOUNTS ON MARCH 31, 1988
EXPENDITURE BY FUNCTION
FOR THE FISCAL YEARS ENDED MARCH 31 — Continued
(Unaudited)**

	1984	1985	1986	1987	1988
	\$	\$	\$	\$	\$
Protection of Persons and Property—					
Law enforcement	142,332,993	146,487,760	144,661,786	158,372,837	169,538,415
Corrections	110,644,158	107,003,400	115,404,274	118,885,197	125,693,223
Police protection	73,930,829	75,249,966	79,935,717	87,073,490	95,393,063
Registration, regulation, inspection and trusteeship	87,293,868	82,518,108	87,114,979	88,925,499	90,217,514
Total Protection of Persons and Property	414,201,848	411,259,234	427,116,756	453,257,023	480,842,215
Aid to Local Government—					
Grants in aid of local government	215,796,116	209,537,981	212,778,382	221,346,921	231,698,681
Transit subsidy	84,188,223	68,365,757	75,660,369	160,757,156	159,601,526
Planning and development	5,169,428	4,850,063	5,302,879	5,134,977	6,586,017
University Endowment Lands	3,749,909	3,830,217	4,159,415	5,082,978	4,627,632
Total Aid to Local Government	308,903,676	286,584,018	297,901,045	392,322,032	402,513,856
Debt Servicing¹	112,594,092	274,580,712	341,893,816	393,580,609	525,277,283
General Government—					
Administrative	133,730,634	158,863,885	145,260,101	164,680,727	157,392,875
Legislative—					
Elections	10,828,286	2,610,532	5,588,119	12,279,343	753,658
Legislative Assembly and Govern- ment House	9,553,189	8,242,061	10,455,929	18,603,382	19,348,845
Total General Government ..	154,112,109	169,716,478	161,304,149	195,563,452	177,495,378
Housing—					
Home-owner grants (non school-levy portion)	42,842,938	43,636,096	44,746,196	45,718,686	42,510,000
Home-acquisition	23,560,828	6,313,104	18,987	7,800	
Renters' grants	467,247				
Other	30,233,951	22,974,204	43,121,944	56,175,232	21,851,807
Total Housing	97,104,964	72,923,404	87,887,127	101,901,718	64,361,807
Recreational and Cultural Services—					
Archives, art galleries, museums and libraries	18,818,513	17,344,553	16,497,913	23,410,656	20,414,989
Parks, beaches and other recreational areas	36,555,733	34,703,639	44,922,755	37,665,200	42,804,270
Physical culture	3,825,833	2,970,474	2,941,602	2,764,086	4,908,371
Other	4,276,696	3,854,297	3,094,030	2,817,868	3,101,878
Total Recreational and Cultural Services	63,476,775	58,872,963	67,456,300	66,657,810	71,229,508
Transfer of Lottery Fund Special Ac- counts balance to Budget Sta- bilization Fund					25,528,582
Other—					
Provincial emergencies	5,821,533	9,201,355	13,809,774	2,896,479	2,361,589
Special Employment Program	38,243,518	10,635,792	9,516,490	22,021,703	6,112,759
Interest on deposits and revenue refunds	898,997	1,311,097	2,459,889	5,968,197	2,226,198
Lottery Fund grants	56,761,841	49,175,942	79,530,884	286,735,044	92,403,423
Crown corporation grants and other pay- ments	46,228,520	439,968,934	10,000,000		10,012,653
Transfer of property to British Columbia Buildings Corporation	392,104	2,961,009	2,109,735	481,120	
British Columbia Development Corporation — Valuation Adjustment			54,618,300		
Sundry	1,439,707	127,700	530,397		124,000
Total Other	149,786,220	513,381,829	172,575,469	318,102,543	113,240,622
Total Expenditure	8,356,352,168	8,783,814,727	9,146,289,565	9,798,649,915	10,160,933,467

¹ Debt servicing does not include interest on borrowings to finance fiscal agency loans.

**SCHEDULE OF GENERAL FUND, AND SPECIAL FUNDS CONVERTED TO SPECIAL ACCOUNTS ON MARCH 31, 1988
EXPENDITURE BY GROUP ACCOUNT CLASSIFICATION FOR THE FISCAL YEAR ENDED MARCH 31, 1988**

(Unaudited)

Ministry	Salaries and Benefits \$	Operating Costs \$	Asset Acquisitions \$	Grants and Contributions \$	Other Expenditures \$	Less Recoveries \$	Total Expenditures \$
Legislation.....	8,356,003	3,061,472	379,285	137,000	3,788,629		15,722,389
Auditor General.....	3,621,574	758,569	201,477	40,000		(131,089)	4,490,531
Ombudsman.....	1,683,508	706,010	69,695				2,459,213
Office of the Premier.....	3,109,804	3,458,012	115,464	115,000	2,713,846	(642,968)	805,969,719
Advanced Education and Job Training.....	12,555,793	7,514,139	1,105,669	782,723,240	26,891,302	(5,031,489)	65,470,056
Agriculture and Fisheries.....	17,698,153	9,924,682	1,500,374	14,487,034	1,725,262	(21,131,895)	435,475,526
Attorney General.....	167,597,017	133,640,325	9,172,827	144,471,990	5,571,906	(3,292,932)	61,175,599
Economic Development.....	13,769,967	12,516,558	14,343,702	18,266,398	810,491	(494,587,379)	1,378,060,179
Education.....	12,897,026	39,207,677	1,866,101	1,817,866,263	91,844	(846,056)	37,645,153
Energy, Mines and Petroleum Resources.....	17,130,602	14,039,309	2,040,119	5,189,335		(1,317,453)	132,942,505
Environment and Parks.....	66,742,326	53,656,856	13,028,203	832,573	1,798,025	(4,753,397)	65,314,566
Finance and Corporate Relations.....	33,970,305	22,723,031	4,827,291	6,749,311		(19,931)	428,793,986
Forests and Lands.....	149,497,670	252,763,504	22,822,193	3,730,550		(23,255,919)	3,229,133,461
Health.....	224,198,850	108,468,477	9,308,968	2,910,371,714	41,371	(4,867,168)	25,037,557
Labour and Consumer Services.....	18,609,507	8,680,870	2,244,547	87,042	282,759	(109,844)	415,567,552
Municipal Affairs.....	17,312,397	6,472,025	845,803	390,973,442	73,729	(17,124,279)	95,627,264
Provincial Secretary and Government Services.....	91,248,350	13,553,986	6,188,412	275,014	1,485,781	(3,148,551)	1,378,987,334
Social Services and Housing.....	140,869,157	51,068,166	5,419,306	1,179,593,262	5,185,994	(16,838)	53,461,622
Tourism, Recreation and Culture.....	13,457,458	23,710,072	895,226	15,415,704	355,493	(619,214)	805,371,194
Transportation and Highways.....	224,266,715	241,557,554	257,042,271	82,768,375	823,187,041	(248,460,548)	717,429,781
Other Appropriations.....	33,959,897	5,727,661	300,588	102,715,142			10,160,933,467
Combined Expenditure.....	1,272,552,079	1,013,208,955	353,717,521	7,476,808,389	874,003,473	(829,356,950)	9,798,649,915
Comparative — 1987 Combined Expenditure.....	1,175,284,453	1,008,459,990	478,851,125	7,291,701,246	729,146,155	(884,793,054)	

SCHEDULE OF PUBLIC DEBT **Pursuant to Section 54 (2) of the *FINANCIAL ADMINISTRATION ACT*, 1981** **For the Fiscal Year Ended March 31, 1988** **(Unaudited)**

PUBLIC DEBT

Public debt represents direct debt obligations for the purpose of the Province of British Columbia and fiscal agency borrowings. Fiscal agency borrowings represent borrowings made by the Minister of Finance and Corporate Relations, in his capacity as fiscal agent, on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chapter 15).

I For the purpose of the Province of British Columbia

	April 1/87	Issues	Retirements	March 31/88	Net increase or (decrease)	
	\$	\$	\$	\$	1988	1987
Short-term Promissory Notes	593,421,973	3,992,415,565	4,378,443,093	207,394,445	\$ (386,027,528)	\$ 330,382,387
Treasury Bills	650,000,000	2,930,000,000	2,800,000,000	780,000,000	130,000,000	(130,000,000)
Province of British Columbia Notes and Bonds	3,849,465,993	737,629,000	208,122,283	4,378,972,710	529,506,717	1,466,562,154
Total	5,092,887,966	7,660,044,565	7,386,565,376	5,366,367,155	273,479,189	1,666,944,541

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council. Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of the Province of British Columbia may not exceed \$1.15 billion in Canadian funds.
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

Treasury Bills

Treasury bills are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest. Treasury bills have the following characteristics:

- issued at a discount in lieu of interest payments
- maturity: 91 days
- issued in Canadian currency
- transferrable
- bought and sold on the open market

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Sept. 8, 1987	Sept. 8, 1982	15.50	Note	BC-D	100,000,000		100,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Nov. 15, 1987	Sept. 27, 1982	6.75	Note	BC-G	1,000,000		1,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1987	Sept. 27, 1982	4.75	Note	BC-H	30,000,000		30,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Dec. 15, 1987	Sept. 27, 1982	6.875	Note	BC-I	15,000,000		15,000,000		Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1988	June 15, 1984	4.875	Note	P-BCR-G(C)1	261,020		261,020		Interest payable semi-annually, serial redemption annually to March 1, 1988.
Mar. 31, 1988	Mar. 31, 1983	11.375	Bonds	PRA	26,100,000		26,100,000		Interest payable semi-annually, not redeemable prior to maturity.
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 23, 1988	Aug. 23, 1983	11.50	Notes	PRB	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 26, 1989	Apr. 26, 1984	12.40	Notes	BCSF-1 ²	194,262,982		10,568,287	183,694,695	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring payments are imposed or levied.
June 2, 1989	Mar. 29, 1985	7.26	Note	P-Y5	4,264,000			4,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
June 2, 1989	Mar. 29, 1985	7.26	Note	P-H4	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 21, 1989	Aug. 21, 1987	8.00	Note	PRT		30,000,000		30,000,000	Interest payable semi-annually at 8.00% minus an inflation factor based on a revalued principal, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Note	PRE	35,000,000			35,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-Y6	4,916,000			4,916,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 1, 1989	Mar. 29, 1985	7.60	Note	P-H6	4,920,000			4,920,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-Y7	5,367,000			5,367,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 3, 1989	Mar. 29, 1985	7.94	Note	P-H6A	3,000,000			3,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1989	Mar. 29, 1985	7.83	Note	P-YA	6,468,000			6,468,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Jan. 5, 1990	Mar. 29, 1985	8.17	Note	P-YB	6,391,000	6,391,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Feb. 2, 1990	Mar. 29, 1985	8.33	Note	P-YC	3,094,000	3,094,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Feb. 2, 1990	Nov. 6, 1986	8.33	Note	P-HA	3,000,000	3,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Mar. 3, 1990	Mar. 29, 1985	8.29	Note	P-YD	10,319,000	10,319,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Mar. 3, 1990	Nov. 6, 1986	8.29	Note	P-HB	3,000,000	3,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-HC	5,000,000	5,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Apr. 1, 1990	Nov. 6, 1986	8.14	Note	P-YE	3,155,000	3,155,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Apr. 15, 1990	Apr. 15, 1985	12.00	Notes	BCEC-4	125,000,000	125,000,000	<i>Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.</i>
May 1, 1990	Nov. 6, 1986	7.85	Note	P-YF	6,000,000	6,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Aug. 1, 1990	Mar. 29, 1985	8.08	Note	P-BB	6,000,000	6,000,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Aug. 1, 1990	July 31, 1987	8.08	Note	P-BH	6,000,000	6,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Nov. 1, 1990	Nov. 6, 1986	7.91	Note	P-CH	1,500,000	1,500,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements ¹	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Nov. 1, 1990	Nov. 16, 1987	7.91	Note	P-BC		10,500,000		10,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	237,978,338			237,978,338	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 18, 1990	Dec. 18, 1986	9.375	Notes	BCEC-6	150,000,000			150,000,000	Interest payable annually, redeemable in whole at the option of the Province, extendable to December 1994.
Dec. 22, 1990	Dec. 22, 1986	8.50	Notes	PRO	100,000,000			100,000,000	Interest payable semi-annually, not redeemable prior to maturity, extendable to December 22, 2002 at 8½% semi-annual interest.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-DH	5,000,000			5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Jan. 15, 1991	Nov. 6, 1986	7.01	Note	P-BD	10,000,000			10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Mar. 29, 1985	6.79	Note	P-BE	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 1, 1991	Nov. 6, 1986	6.79	Note	P-EH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-FH	3,000,000			3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 30, 1991	Nov. 6, 1986	6.90	Note	P-BF	6,000,000			6,000,000	Interest payable semi-annually, not redeemable prior to maturity.

June 1, 1991	June 15, 1984	5.75	Note	P-BCR J(C)-1	14,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Mar. 29, 1985	7.08	Note	P-BG	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 15, 1991	Nov. 6, 1986	7.08	Note	P-GH	3,000,000	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Note	BCEC-2	68,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 1, 1991	June 15, 1984	7.66	Note	P-BCR U(C)1	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 15, 1991	Aug. 15, 1986	Floating Rate	Note	PRM	157,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 1, 1991	June 15, 1984	5.75	Note	P-BCR K(C)-1	7,500,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Mar. 29, 1985	7.54	Note	P-BH	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Nov. 6, 1986	7.54	Note	P-HH	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Sept. 15, 1991	Oct. 30, 1987	3.75	Note	P-C	3,000,000	Interest payable semi-annually redeemable in whole or in part at the option of the lender.
Nov. 1, 1991	Mar. 29, 1985	7.14	Note	P-BJ	899,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 1, 1991	July 31, 1987	7.145	Note	P-HJ	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 10, 1991	July 31, 1987	7.14	Note	P-YG	9,101,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Nov. 27, 1991	Nov. 27, 1986	9.25	Note	PRN	195,173,000	Interest payable semi-annually, not redeemable prior to maturity.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Nov. 29, 1991	Nov. 29, 1984	12.25	Note	BCEC-3	100,000,000			100,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 30, 1991	Nov. 6, 1986	6.93	Bond	P-BK	5,000,000			5,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 10, 1992	July 31, 1987	6.75	Note	P-HK		4,928,000		4,928,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1992	July 31, 1987	6.90	Note	P-YH		8,000,000		8,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Apr. 15, 1992	June 15, 1984	6.00	Note	P-BCR M(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable April 15, 1987 or any date thereafter, redeemable in whole or in part at the option of the lender.
May 10, 1992	Nov. 16, 1987	7.38	Note	P-YJ		7,014,000		7,014,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
May 21, 1992	Oct. 30, 1987	4.00	Note	P-D		1,000,000		1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1992	Oct. 30, 1987	4.00	Note	P-E		1,000,000		1,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

July 2, 1992	July 31, 1987	7.45	Note	P-BL	7,000,000	7,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-YK	6,260,000	6,260,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1992	July 31, 1987	7.49	Note	P-HN	2,500,000	2,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 7, 1992	July 31, 1987	7.50	Note	P-YL	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	4.00	Note	P-F	1,500,000	1,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-MD	18,724,000	18,724,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 15, 1992	Oct. 30, 1987	5.00	Note	P-N	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1992	July 31, 1987	7.49	Note	P-YM	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 25, 1992	Oct. 25, 1985	10.76	Note	BCJY-3	28,595,000	28,595,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Nov. 10, 1992	Nov. 16, 1987	7.51	Note	P-YN	8,907,000	8,907,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 8, 1992	July 31, 1987	7.38	Note	P-YO	8,199,000	8,199,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Jan. 10, 1993	July 31, 1987	7.26	Note	P-YP	4,627,000	4,627,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues	Retirements ¹	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
Feb. 9, 1993	June 15, 1984	7.25	Note	P-BCR R1(C)1	5,658,000			5,658,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 1, 1993	Nov. 6, 1986	5.00	Bond	P-C	15,000,000			15,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bond	BCEC-7		117,347,000		117,347,000	Interest payable semi-annually, redeemable in whole at the option of the Province.
Mar. 8, 1993	July 31, 1987	7.23	Note	P-HQ		6,500,000		6,500,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Mar. 27, 1993	Mar. 27, 1986	9.45	Note	BCJY-4 ³	40,000,000			40,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Apr. 8, 1993	Apr. 8, 1986	9.10	Note	BCJY-5 ³	47,520,000			47,520,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 13, 1993	Apr. 2, 1986	9.20	Note	PRL	84,268,290		9,988,214	74,280,076	Interest payable semi-annually, serial redemption.
Apr. 23, 1993	Apr. 23, 1985	11.41	Note	BCJY-2 ³	40,223,950			40,223,950	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
May 1, 1993	Nov. 6, 1986	5.25	Bond	P-D	25,000,000			25,000,000	Interest payable semi-annually, not redeemable prior to maturity.

May 9, 1993	July 31, 1987	7.34	Note	P-YQ	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 1, 1993	Nov. 6, 1986	5.25	Bond	P-F	10,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 7, 1993	June 15, 1984	7.48	Note	P-BCR RA1(C)1	4,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 7, 1993	July 31, 1987	7.48	Note	P-HR	6,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 8, 1993	June 15, 1984	7.48	Note	P-BCR RA2(C)1	11,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Oct. 10, 1993	June 15, 1984	7.61	Note	P-BCR R3(C)1	8,189,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 15, 1993	Nov. 6, 1986	5.25	Bond	P-G	15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Province.
Oct. 20, 1993	Oct. 20, 1983	12.00	Bonds	PRC	150,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	10.67	Note	BCJY-7 ³	25,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	Floating Rate	Note	BCJY-8 ³	12,500,000	Interest payable annually, not redeemable prior to maturity.
Oct. 29, 1993	Oct. 29, 1986	8.00	Note	BCJC-5	25,000,000	Interest payable semi-annually, redeemable in whole if taxation laws requiring additional payments are imposed or levied.
Dec. 9, 1993	Dec. 9, 1983	12.00	Bonds	BCEC-1	125,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-AH	7,000,000	Interest payable semi-annually, not redeemable prior to maturity.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Dec. 15, 1993	Nov. 6, 1986	7.00	Bond	P-Z	7,000,000			7,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 1, 1994	June 15, 1984	4.50	Note	P-BCR H(C)1	13,051,000		710,000	12,341,000	Interest payable semi-annually, callable at 99.21 prior to April 1, 1985; thereafter price increases annually on April 1 until 1993; callable at 100 on or after April 2, 1993. U.S. par value \$10,000,000.
Sept. 9, 1994	June 15, 1984	8.92	Note	P-BCR R4(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1994	June 15, 1984	8.92	Note	P-BCR R5(C)1	2,681,000			2,681,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	225,000,000			225,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Aug. 7, 1995	June 15, 1984	8.93	Note	P-BCR R6(C)1	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 8, 1995	June 15, 1984	8.93	Note	P-BCR R7(C)1	7,264,000			7,264,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 9, 1995	June 15, 1984	9.16	Note	P-BCR R8(C)1	5,000,000			5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.

Oct. 10, 1995	June 15, 1984	9.34	Note	P-BCR R9(C)1	13,197,000	13,197,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 30, 1995	June 15, 1984	7.54	Note	P-BCR P(C)1	15,000,000	15,000,000	Interest payable semi-annually, callable December 30, 1988 or any interest payment date thereafter, in whole or in part.
Jan. 31, 1996	Jan. 31, 1984	12.25	Note	BCJC-3	10,000,000	10,000,000	Interest payable annually, annual instalments of \$1,000,000 payable Jan. 31, 1991-95, balance due Jan. 31, 1996.
Apr. 15, 1996	Apr. 15, 1986	8.41	Note	BCJY-6 ³	39,400,000	39,400,000	Interest payable semi-annually, not redeemable prior to maturity.
May 6, 1996	May 6, 1986	9.25	Note	BCEC-5	150,000,000	150,000,000	Interest payable annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.
July 2, 1996	June 15, 1984	7.26	Note	P-BCR T(C)-1	20,000,000	20,000,000	Interest payable semi-annually, callable July 2, 1991 or any interest payment date thereafter, in whole or in part.
July 9, 1996	June 15, 1984	8.97	Note	P-BCR R10(C)1	5,000,000	5,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Aug. 10, 1996	June 15, 1984	8.98	Note	P-BCR R11(C)1	10,000,000	10,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Sept. 10, 1996	June 15, 1984	9.07	Note	P-BCR R12(C)1	19,962,000	19,962,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Dec. 1, 1996	June 15, 1984	16.875	Note	P-BCR AS-U(C)1	1,098,131	8,470,862	Interest payable semi-annually, serial redemption December 1, 1986-1995. U.S. par value \$6,864,000.
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	195,000,000	195,000,000	Interest payable semi-annually, not redeemable prior to maturity.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Mar. 30, 1997	June 15, 1984	7.08	Note	P-BCR V(C)-1	24,000,000			24,000,000	Interest payable semi-annually, callable March 30, 1990 or any interest payment date thereafter, in whole or in part.
May 4, 1997	June 15, 1984	9.22	Note	P-BCR R13(C)-1	17,000,000			17,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 10, 1997	June 15, 1984	9.18	Note	P-BCR R14(C)-1	15,000,000			15,000,000	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
June 15, 1997	June 15, 1984	7.38	Note	P-BCR X(C)-1	10,000,000			10,000,000	Interest payable semi-annually, callable June 15, 1990 or any interest payment date thereafter, in whole or in part.
July 15, 1997	June 15, 1984	7.45	Note	P-BCR Z(C)-1	15,000,000			15,000,000	Interest payable semi-annually, callable July 15, 1990 or any interest payment date thereafter, in whole or in part.
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV		122,022,000		122,022,000	Interest payable semi-annually, not redeemable prior to maturity.
Apr. 9, 1998	Apr. 9, 1987	7.75	Bonds	PRS		300,000,000		300,000,000	Interest payable semi-annually, re-tractable April 9, 1990. Interest rate after April 9, 1990 is 8.25.
June 1, 1998	June 15, 1984	7.98	Note	P-BCR AB(C)-1	7,000,000			7,000,000	Interest payable semi-annually, callable June 1, 1990.

Sept. 1, 1998	June 15, 1984	8.00	Note	P-BCR AC(C)-1	10,000,000	10,000,000	<i>Interest payable semi-annually, callable September 1, 1991 or any interest payment date thereafter, in whole or in part.</i>
Nov. 1, 1998	June 15, 1984	8.125	Note	P-BCR AD(C)-1	20,000,000	20,000,000	<i>Interest payable semi-annually, callable November 1, 1991 or any interest payment date thereafter, in whole or in part.</i>
June 1, 1999	June 15, 1984	9.45	Note	P-BCR AE(C)-1	10,000,000	10,000,000	<i>Interest payable semi-annually, callable June 1, 1992 or any interest payment date thereafter, in whole or in part.</i>
June 8, 1999	June 15, 1984	10.02	Note	P-BCR R15(C)-1	28,876,000	28,876,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Aug. 15, 1999	June 15, 1984	10.36	Note	P-BCR AF(C)-1	20,000,000	20,000,000	<i>Interest payable semi-annually, callable August 15, 1992 or any interest payment date thereafter, in whole or in part.</i>
Sept. 10, 1999	June 15, 1984	10.22	Note	P-BCR R16(C)-1	12,500,000	12,500,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the lender.</i>
Oct. 15, 1999	June 15, 1984	10.40	Note	P-BCR AH(C)-1	8,000,000	8,000,000	<i>Interest payable semi-annually, callable October 15, 1992 or any interest payment date thereafter, in whole or in part.</i>
June 19, 2000	June 15, 1984	9.75	Note	P-BCR AK(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable June 14, 1993 or any interest payment date thereafter, in whole or in part.</i>
Nov. 3, 2000	June 15, 1984	10.50	Note	P-BCR AL(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable November 3, 1993 or any interest payment date thereafter, in whole or in part.</i>
Jan. 15, 2001	June 15, 1984	10.40	Note	P-BCR AM(C)-1	50,000,000	50,000,000	<i>Interest payable semi-annually, callable January 15, 1994 or any interest payment date thereafter, in whole or in part.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues \$	Retirements ¹ \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Sept. 20, 2001	June 15, 1984	9.75	Note	P-BCR AN(C)-1	75,000,000			75,000,000	Interest payable semi-annually, callable September 20, 1994 or any interest payment date thereafter, in whole or in part.
Jan. 15, 2002	June 15, 1984	9.05	Note	P-BCR AP(C)-1	30,000,000			30,000,000	Interest payable semi-annually, callable June 15, 1995 or any interest payment date thereafter, in whole or in part.
Feb. 28, 2005	June 15, 1984	12.75	Note	P-BCR AQ(C)-1	45,000,000			45,000,000	Interest payable semi-annually, callable February 28, 1998 or any interest payment date thereafter, in whole or in part.
Dec. 10, 2006	Dec. 11, 1986	8.18	Debenture	PRP	41,736,455		770,810	40,965,645	Interest payable semi-annually, redeemable in whole or in part at the option of the lender.
Total Issues.....					3,846,259,028	737,629,000	207,996,462	4,375,891,566	
Assumption of obligations of David Thompson University Centre on wind-up.....					3,206,965		125,821	3,081,144	
					3,849,465,993	737,629,000	208,122,283	4,378,972,710	
Less: Sinking fund balances.....								(156,489,974)	
								4,222,482,736	
Less: Unamortized discount.....								(179,939,118)	
TOTAL.....								4,042,543,618	

¹ Includes exchange adjustments on those series that are payable in a foreign currency. These series are translated to Canadian dollars at the exchange rate prevailing at the year-end.

² BCSF-1 are notes payable in Swiss Francs totalling 325 million Francs (1987: 325 million Francs) which have been hedged to \$149 million U.S. (1986: \$149 million U.S.) through a currency exchange agreement.

³ The BCY series are notes payable in Japanese Yen totalling 31.1 billion Yen (1987: 31.1 billion Yen) which have been hedged to \$220.7 million Canadian (1987: \$220.7 million Canadian) through currency exchange agreements.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

II For the purpose of the Fiscal Agency Loans

	April 1/87	Issues	Retirements	March 31/88	Net increase	
					1988	1987
	\$	\$	\$	\$	\$	\$
Short-term Promissory Notes	1,006,500,156	5,830,674,221	5,804,220,291	1,032,954,086	26,453,930	157,925,962
Province of British Columbia Notes, Bonds and Debentures	1,278,578,182	381,030,000	—	1,659,608,182	381,030,000	258,879,000
Total	2,285,078,338	6,211,704,221	5,804,220,291	2,692,562,268	407,483,930	416,804,962

Short-term Promissory Notes

Short-term promissory notes are short-term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short-term promissory notes are issued under the authority of the *Financial Administration Act* and an Order in Council of the Lieutenant Governor in Council.

Short-term promissory notes (the "Notes") have the following characteristics:

- the principal amount of Notes outstanding at any time, for the purpose of fiscal agency arrangements, may not exceed \$2.5 billion in Canadian funds,
- the Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- the Notes mature in 365 days or less.

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
May 30, 1988	June 4, 1985	10.50	Notes	PRG	50,000,000			50,000,000	Interest payable semi-annually, not redeemable prior to maturity.
June 20, 1989	June 20, 1984	9.96 ²	Notes	FRN-1	20,000,000			20,000,000	Interest payable quarterly, not redeemable prior to maturity.
Oct. 1, 1989	Oct. 1, 1984	12.75	Notes	PRE	65,000,000			65,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Feb. 6, 1990	Feb. 6, 1985	10.75	Notes	PRF	200,000,000			200,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Dec. 10, 1990	Dec. 10, 1985	9.75	Notes	PRK	12,021,662			12,021,662	Interest payable semi-annually, not redeemable prior to maturity.
July 6, 1991	July 6, 1984	13.50	Notes	BCEC-2	32,000,000			32,000,000	Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.
Aug. 15, 1991	Aug. 15, 1986	9.00	Notes	PRM	73,000,000			73,000,000	Interest payable semi-annually, not redeemable prior to maturity.
Nov. 27, 1991	Nov. 27, 1986	9.25	Notes	PRN	54,827,000			54,827,000	Interest payable semi-annually, not redeemable prior to maturity.
Mar. 3, 1993	Mar. 3, 1988	9.25	Bonds	BCEC-7		32,653,000		32,653,000	Interest payable annually, redeemable in whole at the option of the Province.
Mar. 27, 1993	Mar. 27, 1986	9.45	Notes	BCJY-4 ³	10,000,000			10,000,000	Interest payable semi-annually, redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied.

Apr. 8, 1993	Apr. 8, 1986	9.10	Notes	BCJY-5 ³	2,480,000	2,480,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
July 30, 1994	July 30, 1984	13.65	Notes	BCJY-1 ³	54,794,520	54,794,520	<i>Interest payable semi-annually, semi-annual principal repayments equal to 9% of the aggregate principal amount of the loan outstanding commencing July 31, 1989, balance due July 30, 1994, redeemable in whole or in part at the option of the Province subject to certain restrictions.</i>
June 20, 1995	June 20, 1985	11.00	Bonds	PRH	25,000,000	25,000,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Jan. 31, 1996	Jan. 31, 1984	12.25	Notes	BCJC-3	14,000,000	14,000,000	<i>Interest payable annually, annual instalments of \$1,400,000 payable Jan. 31, 1991—1995, balance due Jan. 31, 1996.</i>
Apr. 15, 1996	Apr. 15, 1986	8.41	Notes	BCJY-6 ³	15,600,000	15,600,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Feb. 26, 1997	Feb. 26, 1987	8.50	Bonds	PRQ	55,000,000	55,000,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Nov. 25, 1997	Nov. 25, 1987	10.25	Bonds	PRV	152,978,000	152,978,000	<i>Interest payable semi-annually, not redeemable prior to maturity.</i>
Dec. 1, 1998	Dec. 1, 1983	11.125	Bonds	BCJC-1	50,000,000	50,000,000	<i>Interest payable annually, redeemable at the option of the Province if taxation laws requiring additional payments are imposed or levied.</i>
Nov. 10, 2003	Nov. 10, 1983	11.65	Debt- ture	BCCP-1	10,000,000	10,000,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Apr. 2, 2004	Apr. 2, 1984	12.60	Debt- ture	BCCP-2	32,073,000	32,073,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate	Nature	Series	Amount Outstanding Apr. 1/87	Issues ¹	Retirements	Amount Outstanding Mar. 31/88	Interest and Redemption Provisions
		%			\$	\$	\$	\$	
May 10, 2004	May 10, 1984	13.48	Deben- ture	BCCP-3	59,292,000			59,292,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
June 8, 2004	June 8, 1984	13.70	Deben- ture	BCCP-4	52,871,000			52,871,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
July 10, 2004	July 10, 1984	13.80	Deben- ture	BCCP-5	29,402,000			29,402,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Aug. 7, 2004	Aug. 7, 1984	14.06	Deben- ture	BCCP-6	24,732,000			24,732,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Sept. 10, 2004	Sept. 10, 1984	13.20	Deben- ture	BCCP-7	16,950,000			16,950,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.
Nov. 7, 2004	Nov. 7, 1984	12.96	Deben- ture	BCCP-8	16,923,000			16,923,000	Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Fi- nance of Canada subject to certain restrictions.

Apr. 10, 2005	Apr. 10, 1985	12.57	Deben- ture	BCCP-9	36,790,000	36,790,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
May 10, 2005	May 10, 1985	12.15	Deben- ture	BCCP-10	50,612,000	50,612,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
July 10, 2005	July 10, 1985	10.86	Deben- ture	BCCP-11	37,748,000	37,748,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Aug. 9, 2005	Aug. 9, 1985	10.99	Deben- ture	BCCP-12	24,490,000	24,490,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Aug. 8, 2006	Aug. 8, 1986	9.50	Deben- ture	BCCP-13	19,257,000	19,257,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Sept. 10, 2006	Sept. 10, 1986	9.54	Deben- ture	BCCP-14	31,472,000	31,472,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Oct. 10, 2006	Oct. 10, 1986	9.36	Deben- ture	BCCP-15	15,091,000	15,091,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>
Nov. 10, 2006	Nov. 10, 1986	9.64	Deben- ture	BCCP-16	33,400,000	33,400,000	<i>Interest payable semi-annually, redeemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.</i>

SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1988—Continued
(Unaudited)

Province of British Columbia Notes, Bonds and Debentures

Maturity	Issue Date	Coupon Rate %	Nature	Series	Amount Outstanding Apr. 1/87 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/88 \$	Interest and Redemption Provisions
Mar. 10, 2007	Mar. 10, 1987	9.04	Deben- ture	BCCP-17	28,752,000			28,752,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Apr. 10, 2007	Apr. 10, 1987	9.12	Deben- ture	BCCP-18		25,055,000		25,055,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
May 8, 2007	May 8, 1987	9.13	Deben- ture	BCCP-19		59,286,000		59,286,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
June 10, 2007	June 10, 1987	9.88	Deben- ture	BCCP-20		68,932,000		68,932,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
July 10, 2007	July 10, 1987	9.83	Deben- ture	BCCP-21		22,187,000		22,187,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.

Aug. 10, 2007	Aug. 10, 1987	9.72	Deben- ture	BCCR-22	14,430,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Sept. 1, 2007	Sept. 1, 1987	10.42	Deben- ture	BCCR-23	4,763,000	Interest payable semi-annually, re- deemable in whole or in part at the option of the Minister of Finance of Canada subject to certain restrictions.
Dec. 10, 2007	Dec. 10, 1987	10.14	Deben- ture	PRW	746,000	Interest payable semi-annually.
Jan. 15, 2009	Jan. 15, 1984	8.75	Bonds	BCJC-2	25,000,000	Interest payable annually, redeemable at the option of the Province if taxa- tion laws requiring additional pay- ments are imposed or levied.
Less: Sinking fund balances					1,278,578,182	
Less: Unamortized discount					(43,057,373)	
TOTAL					1,659,608,182	

¹ Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

² Subject to rate adjustment every 91 days.

³ BCJY series are notes payable in Japanese Yen totalling 13.4 billion Yen (1987: 13.4 billion Yen) which have been hedged to \$82.9 million Canadian (1987: \$82.9 million Canadian) through foreign currency exchange agreements.

**SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)
OF THE *FINANCIAL ADMINISTRATION ACT*, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1988
(Unaudited)**

Ministry	Agreement Description	\$
Attorney General:		
	Joint Emergency Planning Program.....	243,413
	Youth—Drinking and Driving	47,250
		<u>290,663</u>
Education:		
	Status Indian Children Education.....	32,000,594
	Department of National Defence Children Education.....	2,195,573
	Canadian Official Languages Program	9,207,864
		<u>43,404,031</u>
Environment and Parks:		
	Kokanee Creek Park	991
	Aerial Photo Contracts	43,940
	Princess Louisa Provincial Park	2,996
	Canadian Occidental Petroleum	5,000
	Fisheries and Oceans.....	5,000
		<u>57,927</u>
Health:		
	Reciprocal Agreements	15,370,366
	Veterans' Hospital Agreement.....	11,710
	Richmond School District No. 38—Preventive Services.....	352,550
	Hospital Management System.....	45,000
	Aids Lab Research	290,800
		<u>16,070,426</u>
Provincial Secretary and Government Services:		
	Provincial Archives	
	Crease Family Records.....	6,300
	Cominco Papers	3,680
	Canadian Broadcast Corporation Records	10,000
		<u>19,980</u>
	Total: 1988.....	<u>59,843,027</u>
	Total: 1987.....	<u>63,006,734</u>

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

- (a) money is payable to the government, or
 - (b) money has been received by the government,
- for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

**SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO
SECTION 54 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1988
(Unaudited)**

Description of Item	Total Lease Payments
Lease of Data Processing Equipment:	\$
Various leases to —	
Ministry of Health	517,564
Ministry of Social Services and Housing	155,064
Purchasing Commission	8,950,136
	<u>9,622,764</u>
Lease of Multi-Plan Telephone Equipment	
Various leases to October, 1990	1,179,022
Lease of Aircraft	
Cessna Citation II and radio equipment lease to June, 1992	986,252
Total: 1988	<u>11,788,038</u>
Total: 1987	<u>16,559,909</u>

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the Government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the Government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

**SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO
SECTION 58 (3) OF THE *FINANCIAL ADMINISTRATION ACT*, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1988
(Unaudited)**

Description of Item	\$
<i>Agricultural Credit Act</i>	
Peace River Assistance:	
Peace River Special Financial Assistance Program.....	469,836
Loan Guarantee Program:	
K. T. Ranch Ltd.	99,528
R. & H. Farms Ltd.	35,465
C.G. Bronk & Sons Ranch Ltd.	50,000
<i>Farm Product Industry Improvement Act</i>	
Southern Interior Beef Corp. (SIBCO)	280,000
Maclean & Fitzpatrick	1,000,000
	<u>1,934,829</u>
British Columbia Student Loan Program:	
Various lending institutions	3,092,201
Student Venture Program:	
Various students	54,250
Total: 1988	<u>5,081,280</u>
Total: 1987	<u><u>18,255,400</u></u>

Note: Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue of sale of securities. These payments are reflected in the main statements of the Province.

**SCHEDULE OF INVESTMENT PORTFOLIO PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981 AS AT MARCH 31, 1988**

(Unaudited)

	1988			1987
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada.....	2,567,445,901	2,982,743,630	5,550,189,531	4,506,657,547
Obligations of or guaranteed by the U.S.A.....		188,116,533	188,116,533	35,424,125
Obligations of or guaranteed by a Province.....	793,508,421	7,074,311,046	7,867,819,467	6,930,755,389
Obligations of or guaranteed by a savings institution.....	1,892,008,165	19,996,361	1,912,004,526	2,397,059,125
Securities issued by the Municipal Finance Authority of British Columbia.....		138,382,666	138,382,666	141,534,126
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province.....				35,542,248
Bonds and debentures issued by a corporation incorpo- rated under the laws of Canada or of a Province.....		82,339	82,339	80,598
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province.....		22,478,219	22,478,219	21,579,711
Securities issued for school, hospital, irrigation, drain- age or other like purposes.....		4,317,408	4,317,408	6,880,870
Secured indebtedness of a corporation.....		39,758	39,758	39,089
Securities of a municipal corporation.....		536,030	536,030	
Securities issued by the International Bank for Recon- struction and Development.....		1,988,038	1,988,038	13,064,980
Total.....	<u>5,252,962,487</u>	<u>10,432,992,028</u>	<u>15,685,954,515</u>	<u>14,088,617,808</u>

EXPLANATORY NOTE ON APPROPRIATIONS

The appropriations amount presented is the original estimate plus statutory authorizations. No adjustment has been made for subsequent Treasury Board reallocations other than for reorganizations under the *Constitution Act*.

EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Expenditure details are presented on the basis of group account classification. Each group account represents a broad functional category of expenditure and is comprised of several specific components termed standard objects of expenditure.

Salaries and Benefits

- *Base Salaries and Overtime* — includes the cost of base salaries and overtime pay for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* — includes the cost of all adds to pay such as shift differentials, premiums and allowances.
- *Employee Benefits* — includes the cost of employer contributions to employee benefit plans and pensions. Also includes the relocation and transfer expenses of employees.
- *Legislative Allowances* — includes the cost of the annual MLA indemnity and supplementary salaries as authorized under sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act*. The expense allowance payable under subsection 2 (1) is classified under Other Expenditures. The annual salaries of the officers of the Legislature are also included.

Operating Costs

- *Fees, Allowances and Expenses* — includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Travel Expenses* — includes travel expenses of government employees and officials on government business including prescribed allowances.
- *Communication Expenses* — includes the cost of all telecommunication, postal, courier and freight services.
- *Professional Services* — includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consultation services.
- *Data and Word Processing Supplies and Expenses* — includes all production costs related to data and word processing operations and services such as data processing and line charges, supplies, repairs, maintenance and short-term rentals of data and word processing equipment.
- *Office and Business Expenses* — includes materials and supplies required for the operation of offices and the conduct of government business.
- *Informational Advertising and Publications* — includes all costs associated with advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications* — includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies, Vehicle and Equipment Operation and Maintenance* — includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges* — includes payments for the rental and maintenance of buildings and office accommodation.

Asset Acquisitions

- *Data and Word Processing Systems* — includes the purchase or long-term lease cost of electronic data and word processing equipment and associated software. Also includes the development cost of new data and word processing systems.
- *Office Furniture and Equipment* — includes the purchase or long-term lease cost of office furniture and equipment such as typewriters and photocopiers.
- *Lands, Buildings and Works* — includes the cost of acquiring such assets through purchase or contract, but not construction by government personnel.
- *Machinery, Equipment and Vehicles* — includes the purchase or long-term lease cost of aircraft, ships, vehicles and machinery and equipment.

Grants and Contributions

- *Grants* — includes grant payments to individuals, businesses, non-profit associations and others, of a general nature where there are no contractual obligations.
- *Contributions* — includes grant or contractual payments to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.
- *Transfers to Special Accounts and Funds* — includes payments from voted appropriations into Special Accounts and/or Funds and transfers between Accounts and/or Funds.

Other Expenditure

- *Interest on the Public Debt* — includes only interest payments on the provincial direct debt.
- *Other Expenditures* — includes only expenditures which cannot reasonably be allocated to another standard object of expenditure.

Recoveries

- *Recoveries from Within Government (inter-ministry chargebacks)* — includes recoveries for the use of equipment or the provision of services between ministries of the provincial government.
- *Recoveries from Outside of Government* — includes costs recovered from other levels of government, Crown corporations and non-government organizations.

(Unaudited)

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
1	Legislation	14,201,820			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64).....		1,520,569	15,722,389	15,722,389
		<u>14,201,820</u>	<u>1,520,569</u>	<u>15,722,389</u>	<u>15,722,389</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 1

LEGISLATION

Description

This vote provides for the operation of the Legislative Assembly and its committees including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and all other related costs. A grant is provided for the Commonwealth Parliamentary Association.

Appropriations		Actual Expenditures
	Classification by sub-vote	
6,601,234	Members of the Legislative Assembly — Indemnities and Allowances	6,601,234
92,000	Members' Dining Room	137,000
118,763	Legislative Committees	285,743
92,000	Inter-Parliamentary Relations	120,599
60,188	Legislative Procedure Review	37,468
617,119	Legislative Documents	617,119
10,000	Electoral Commission Review	0
2,825,272	Legislative Caucuses	2,893,973
514,185	Clerk of the House	489,606
984,818	Sergeant-at-Arms	932,236
896,540	Hansard	896,540
347,890	Office of the Speaker	330,566
1,448,696	Legislative Library	1,367,051
87,684	Legislative Internship Program	92,618
1,026,000	Legislative Buildings Improvements and Communications	920,636
<u>15,722,389</u>	Total vote	<u>15,722,389</u>
14,201,820	Estimated	
<u>1,520,569</u>	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	
<u>15,722,389</u>		
	Group account classification	
	Salaries and benefits	8,356,003
	Operating costs	3,061,472
	Asset acquisitions	379,285
	Grants and contributions	137,000
	Other expenditures	3,788,629
		<u>15,722,389</u>

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
2	Auditor General.....	4,465,920			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)).....		24,611	4,490,531	4,490,531
		<u>4,465,920</u>	<u>24,611</u>	<u>4,490,531</u>	<u>4,490,531</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the salary of the Auditor General and the cost of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*. A grant is provided for the Canadian Comprehensive Audit Foundation. Costs incurred for the audits of certain public bodies are recovered.

Appropriations		Actual Expenditures
<u>4,490,531</u>	Total vote (net of recoveries)	<u>4,490,531</u>
4,465,920	Estimated	
<u>24,611</u>	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>4,490,531</u>		
Group account classification		
Salaries and benefits		3,621,574
Operating costs		758,569
Asset acquisitions		201,477
Grants and contributions.....		<u>40,000</u>
		4,621,620
Less recoveries		
B.C. Enterprise Corporation.....	112,289	
Private accounting firms	3,200	
University of B.C.	<u>15,600</u>	
		<u>131,089</u>
		<u>4,490,531</u>

OMBUDSMAN

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
3	Ombudsman.....	2,493,970		2,493,970	2,459,213
		<u>2,493,970</u>	<u></u>	<u>2,493,970</u>	<u>2,459,213</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 3

OMBUDSMAN

Description

This vote provides for the salary of the Ombudsman and the cost of the Office of the Ombudsman in meeting the requirements of the *Ombudsman Act*.

Appropriations		Actual Expenditures
<u>2,493,970</u>	Total vote.....	<u>2,459,213</u>
Group account classification		
	Salaries and benefits	1,683,508
	Operating costs	706,010
	Asset acquisitions	<u>69,695</u>
		<u>2,459,213</u>

OFFICE OF THE PREMIER

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Office of the Premier	2,733,090		2,733,090	2,689,882
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Inter- governmental Relations (Vote 45)		859,478	859,478	777,922
	—Transfer from the Ministry of Provin- cial Secretary and Government Serv- ices (Vote 53)				
			3,684,000	3,684,000	3,330,476
		<u>2,733,090</u>	<u>4,543,478</u>	<u>7,276,568</u>	<u>6,798,280</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 4

OFFICE OF THE PREMIER

Description

This vote provides for the Office of the Premier including:

- (a) *Executive*—This sub-vote provides for the salaries, benefits and allowances of the Premier and the Executive Staff of the Office.
- (b) *Administration and Support Services*—This sub-vote provides for executive direction in policy development and legislation, scheduling activities associated with the Office of the Premier, operation of the correspondence branch, and personnel, financial, information systems, communications and general administrative support services for the Office.
- (c) *Cabinet Secretariat and Legislative Support Services*—This sub-vote provides for the operation and management of the Cabinet Secretariat and the administration of Orders in Council.

Appropriations		Actual Expenditures
<u>2,733,090</u>	Total vote.....	<u>2,689,882</u>
	Group account classification	
	Salaries and benefits	2,100,672
	Operating costs	535,626
	Asset acquisitions	53,584
		<u>2,689,882</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Intergovernmental Relations (Vote 45)

Appropriations		Actual Expenditures
<u>859,478</u>	Classification by sub-vote	
	Ministry operations.....	<u>777,922</u>
	Group account classification	
	Salaries and benefits	455,140
	Operating costs	207,703
	Asset acquisitions	79
	Grants and contributions.....	115,000
		<u>777,922</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)

Appropriations		Actual Expenditures
<u>3,684,000</u>	Classification by sub-vote	
	Provincial Secretary — Legislative Support Services.....	<u>3,330,476</u>
	Group account classification	
	Salaries and benefits	553,993
	Operating costs	2,714,682
	Asset acquisitions	61,801
		<u>3,330,476</u>

MINISTRY OF ADVANCED EDUCATION AND JOB TRAINING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office	184,709		184,709	177,173
6	Ministry Operations	695,466,020			
	Supplement—Special Warrant No. 3		10,000,000	705,466,020	697,581,613
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Economic Development (Vote 18)		5,984,900	5,984,900	5,967,188
	—Transfer from the Ministry of Economic Development (Vote 19)		4,592,500	4,592,500	2,003,745
	Special Accounts— <i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Edu- cation (<i>see</i> D 158 for detail)	105,240,000		105,240,000	100,240,000
		<u>800,890,729</u>	<u>20,577,400</u>	<u>821,468,129</u>	<u>805,969,719</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5 MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Advanced Education and Job Training, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>184,709</u>	Total vote.....	<u>177,173</u>
Group account classification		
	Salaries and benefits	165,240
	Operating costs	<u>11,933</u>
		<u>177,173</u>

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *Administration and Support Services*—This sub-vote provides for the deputy minister's office, executive direction for the ministry and for financial, personnel and communications services, systems and administrative services and special projects, as well as management support for universities and distance education, management and program support for colleges and institutes, and administration of student financial assistance services and apprenticeship and employment training services. A fully recoverable provincial contribution is also provided under a contract with the federal government to assist the Canadian International Development Agency training project in Indonesia.
- (b) *Women's Secretariat and Youth Council*—This sub-vote provides for programs to promote the full participation of women in all sectors of the labour force. It also provides for counselling and other assistance to groups and individuals in the resolution of problems faced by women as members of the community. Grants are provided to further the role of women in society. This sub-vote also provides for the administration of the British Columbia Youth Advisory Council and funding for the British Columbia Youth Grants Program to promote the development, independence and participation of young people in their communities across the province.
- (c) *Universities*—This sub-vote provides for contributions towards the operating expenses of the three provincial universities including instruction, research, support services, student services and administration. This sub-vote also provides for contributions to the universities for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities, and debt servicing costs of the universities' short-term borrowing requirements.
- (d) *Colleges and Institutes*—This sub-vote provides for contributions towards the operating expenses of colleges and provincial institutes incorporated under the *College and Institute Act* and the *Institute of Technology Act* and other educational agencies in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the labour force to remain productive and competitive. In addition, this sub-vote provides contributions to colleges and institutes for apprenticeship training. This sub-vote also provides for the payment of interest and sinking fund provisions related to the capital cost of new buildings, renovations and improvements to existing facilities, and debt servicing costs of the colleges' short-term borrowing requirements.
- (e) *Distance Education*—This sub-vote provides contributions for the development and delivery of university programs in non-metropolitan areas of British Columbia and includes contributions for the three provincial universities, the Knowledge Network of the West Communications Authority and the Open Learning Institute.
- (f) *Student Financial Assistance*—This sub-vote provides for financial assistance to students in post-secondary institutions. Financial assistance is provided partly through loans issued by financial institutions and guaranteed by the province. This sub-vote provides for interest payments and defaults related to these loans. This sub-vote also provides for scholarships, contributions by the province towards the partial repayment of loans to students who successfully complete their studies, incentives for part-time and summer employment, and other forms of financial assistance.
- (g) *Employment Programs (JobTrac)*—This sub-vote provides for grants and contributions to individuals, agencies and institutions for employment programs for the disabled and disadvantaged. This sub-vote also provides grants and contributions to assist entry and re-entry to the labour market in ways that promote work experience and skill development, and to meet the needs of employers by training employees for jobs which reflect a changing economy. In addition, this sub-vote provides for the funding of employment programs for youth and recent graduates including funding for subsidies to encourage employers to provide career related training and practical work experience, and grants and contributions to assist youth and recent graduates to secure practical work experience related to their career choice and to gain permanent entry to the labour market. This sub-vote also includes funding for wage subsidies and other programs to help income assistance recipients enter the labour market.
- (h) *Special Initiatives*—This sub-vote provides for the funding of special initiatives to improve the quality of teaching and research to respond to economic development opportunities. This sub-vote also provides funding to support centres of excellence, to modernize facilities and equipment, to improve efficiency in operations, and to assist the participation of qualified students in post-secondary education. This sub-vote provides for recoveries from the international sale of education services.
- (i) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account in respect of allocations to universities, colleges and institutes, distance education, student financial assistance, and post-secondary special initiatives.

Vote 6—Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
17,359,059	Administration and Support Services (net of recoveries).....	17,918,177
1,194,133	Women's Secretariat and Youth Council	1,102,116
348,564,850	Universities	348,176,893
	—Operating Contributions	312,345,850
312,345,850	—Capital Debt Servicing	32,992,285
33,399,000	—Other Contributions	2,838,758
2,820,000	Colleges and Institutes.....	342,778,882
345,525,050	—Operating Contributions	289,853,872
	—Capital Debt Servicing	52,925,010
	Distance Education	9,533,789
9,516,756	Student Financial Assistance	28,957,752
36,450,000	—Loans and Contributions	24,857,752
	—Employment Incentives	4,100,000
	Employment Programs (JobTrac).....	27,354,004
30,096,172	Special Initiatives (net of recoveries)	22,000,000
22,000,000	—Excellence Projects	22,000,000
	—International Education Revenues	
	Recoveries from Fund for Excellence in Education.....	(100,240,000)
(105,240,000)	—Universities	(33,700,000)
	—Colleges and Institutes.....	(33,550,000)
	—Distance Education	(1,240,000)
	—Student Financial Assistance.....	(9,750,000)
	—Special Initiatives.....	(22,000,000)
	Total Vote	697,581,613
705,466,020		
695,466,020	Estimated	
10,000,000	Supplement — Special Warrant No. 3	
705,466,020		
Group account classification		
	Salaries and benefits	12,188,274
	Operating costs	7,403,912
	Asset acquisitions	1,075,265
	Grants and contributions	775,083,284
	Other	2,713,846
		798,464,581
Less Recoveries		
	Fund for Excellence in Education.....	100,240,000
	Federal Government.....	602,623
	Other	40,345
		100,882,968
		697,581,613

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from Ministry of Economic Development (Vote 18)

Appropriations		Actual Expenditures
	Classification by sub-vote	
11,100	Administration and Support Services	8,140
132,317	Economic Policy Development.....	119,828
5,641,483	Program and Business Development	5,783,895
200,000	Enterprise Development Programs	55,325
<u>5,984,900</u>	Total Expenditure	<u>5,967,188</u>
	Group account classification	
	Salaries and benefits	202,278
	Operating costs	22,060
	Asset acquisitions	26,147
	Grants and contributions.....	5,716,703
		<u>5,967,188</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —
Transfer from Ministry of Economic Development (Vote 19)

Appropriations		Actual Expenditures
	Classification by sub-vote	
<u>4,592,500</u>	Economic and Regional Development sub-agreement.....	<u>2,003,745</u>
	Group account classification	
	Operating costs	76,233
	Asset acquisitions	4,258
	Grants and contributions.....	1,923,254
		<u>2,003,745</u>

MINISTRY OF AGRICULTURE AND FISHERIES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
7	Minister's Office.....	241,948		241,948	229,880
8	Ministry Operations.....	61,447,939		61,447,939	45,684,080
9	Milk Board.....	367,973		367,973	367,872
10	Provincial Agricultural Land Commission....	1,142,802		1,142,802	1,116,013
11	Agri-Food Regional Development Subsidiary Agreement (ERDA).....	8,130,000		8,130,000	3,507,744
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock Improvement.....		16,015	16,015	16,015
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3))—Southern Interior Beef Corporation.....		68,220	68,220	68,220
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58 (3))—McLean Fitzpatrick Fruit Packers.....		1,000,000	1,000,000	1,000,000
	Special Accounts—				
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 8, sec. 5 (2))—Agricultural Land Development (<i>see</i> D 155 for de- tails).....		158,640	158,640	158,640
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)—Farm Products Industry Improvement (<i>see</i> D 158 for details).....		257,980	257,980	257,980
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)—Livestock Protection (<i>see</i> D 161 for details).....	20,000		20,000	13,491
	<i>Farm Income Insurance Act</i> (R.S.B.C. 1979, chap. 123, sec. 2) — Farm In- come Assurance (<i>see</i> D 157 for detail)	56,000,000		56,000,000	25,125,977
	Less transfer to the Farm Income Assurance Fund from Vote 8.....	(28,000,000)		(28,000,000)	(12,075,856)
		<u>99,350,662</u>	<u>1,500,855</u>	<u>100,851,517</u>	<u>65,470,056</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 7

MINISTER'S OFFICE

Description

This vote provides for the operation of the Office of the Minister of Agriculture and Fisheries, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>241,948</u>	Total vote.....	<u>229,880</u>
Group account classification		
Salaries and benefits		218,529
Operating costs		5,301
Asset acquisitions		<u>6,050</u>
		<u>229,880</u>

Vote 8

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural, aquaculture, commercial fisheries and food processing sectors, financial assistance programs to farmers, as well as marketing and economic programs. Major activities include:

- (a) *Administration and Support Services*—This sub-vote provides for the executive direction of the ministry and administrative support services including financial, personnel, communications, audit and data processing services for ministry programs. This sub-vote also provides for policy development, program planning, economic and statistical analysis, farm management education and extension, aid to developing countries, market development and market regulation, information programs, aquaculture development and operation of the ministry dairy laboratory. Grants are provided to universities for agricultural, aquacultural and food research as well as to agricultural and food organizations, and to British Columbia Food Exhibitions Limited.
- (b) *Agricultural Market and Food Industry Development*—This sub-vote provides for the funding of international and domestic food marketing initiatives, and grants to assist primary producers in adopting new technologies which increase productivity. Grants are also provided to assist industry to expand sales to the food service sector and to develop and expand the food processing sector through financial and technical assistance in product development and food processing technologies.
- (c) *Aquaculture and Commercial Fisheries*—This sub-vote provides for the aquaculture and commercial fisheries program. This includes the administration of the *Fisheries Act* and *Fish Inspection Act*, the technical review of applications for tenure, the provision of extension services to the aquaculture industry, and research and development projects related to shell fish, marine plants and fin fish farming. In addition, this sub-vote provides for the inspection, licensing and enforcement of regulations pertaining to processing and retail sales of fish products, for grants in support of the aquaculture and commercial fish processing industries, and for funding and technical assistance for the handling, processing and marketing of seafood products. The sub-vote also provides for the development of a domesticated brood stock to increase the quality and supply of seed/egg stocks to the aquaculture industry.
- (d) *Field Operations*—This sub-vote provides for the field operations, specialist and regulatory services of the ministry including:
 - (i) *Extension Services*—provides for on-farm advice and office consultation to farmers, for seminars, workshops and field days, and for technical information dissemination to producers;
 - (ii) *Laboratories*—provides for veterinary, soil, feed, and tissue testing laboratories;
 - (iii) *Inspection*—provides for animal health inspection, brand inspection, dairy premises inspection, meat inspection, abattoir inspection, apiary inspection and crop inspection;
 - (iv) *Licensing*—provides for the licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations and brand certificates;
 - (v) *Applied Research/Demonstration*—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural and food research; and
 - (vi) *Grants*—provides for grants to municipalities and regional districts under the *Weed Control Act*, grants to regional committees under the *Grasshopper Control Act*, operating grants to livestock associations, 4-H clubs and veterinary services plus other grants in support of the agriculture and aquaculture industries.
- (e) *Financial Assistance*—This sub-vote provides for the government/producer shared-cost crop insurance and farm income insurance programs, including grants (transfers) to the Farm Income Assurance Fund Special Account and the Crop Insurance Trust Account. These programs ensure the cash flow stability of participating British Columbia farmers and producers. The federal government reimburses the province for its contribution to the Crop Insurance Trust Account. This money is credited to the vote as a recovery. This sub-vote also provides for the agricultural credit and farm products finance program, including grants to producers under the *Agricultural Credit Act*. This program ensures the availability of credit resources for producers and agricultural enterprises throughout the province. Also provided for are the Agri-Food Regional Development Subsidiary Agreement program administration costs, grants in support of agriculture, food and resource development, grants under the Peace River Drought Assistance program and interest subsidy payments under the Grower Loan program. In addition, provision is made for property management services to administer lease and Crown properties including compensation payments in accordance with property lease agreements.

Vote 8—Continued

Appropriations		Actual Expenditures
	Classification by sub-vote	
9,914,947	Administration and Support Services	9,685,587
1,750,000	Agriculture Market and Food Industry Development	1,543,508
2,849,387	Aquaculture and Commercial Fisheries.....	2,626,432
13,389,544	Field Operations.....	12,011,341
<u>33,544,061</u>	Financial Assistance Programs (net of recoveries).....	<u>19,817,212</u>
<u>61,447,939</u>	Total vote.....	<u>45,684,080</u>
	Group account classification	
	Salaries and benefits	16,564,525
	Operating costs	8,853,303
	Asset acquisitions	1,462,049
	Grants and contributions.....	23,530,167
	Other expenditures	<u>305,525</u>
		50,715,569
	Less recoveries	
	Federal Government.....	<u>5,031,489</u>
		<u>45,684,080</u>

Vote 9

MILK BOARD

Description

This vote provides for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>367,973</u>	Total vote.....	<u>367,872</u>
	Group account classification	
	Salaries and benefits	213,066
	Operating costs	<u>154,806</u>
		<u>367,872</u>

Vote 10

PROVINCIAL AGRICULTURAL LAND COMMISSION

Description

This vote provides for the operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
<u>1,142,802</u>	Total vote.....	<u>1,116,013</u>
	Group account classification	
	Salaries and benefits	702,033
	Operating costs	408,452
	Asset acquisitions	<u>5,528</u>
		<u>1,116,013</u>

Vote 11

**AGRI-FOOD REGIONAL DEVELOPMENT
SUBSIDIARY AGREEMENT (ERDA)**

Description

This vote provides for the third year of a \$40,000,000 five-year program, undertaken with the federal government, for financial assistance to producers and associations for the conservation and development of the province's agricultural resources. Initiatives include the enhancement of productivity in the agricultural sector, resource enhancement through the construction of irrigation and drainage systems and commodity development through programs such as the financing of new agricultural support facilities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.

Appropriations		Actual Expenditures
<u>8,130,000</u>	Total vote.....	<u>3,507,744</u>
Group account classification		
	Operating costs	500,498
	Asset acquisitions	26,747
	Grants and contributions.....	<u>2,980,499</u>
		<u>3,507,744</u>

Statutory

CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)

Appropriations		Actual Expenditures
<u>16,015</u>	Livestock improvement	<u>16,015</u>
Group account classification		
	Grants and contributions.....	<u>16,015</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (3))

Appropriations		Actual Expenditures
<u>68,220</u>	Southern Interior Beef Corporation.....	<u>68,220</u>
Group account classification		
	Other expenses	<u>68,220</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 58 (3))

Appropriations		Actual Expenditures
<u>1,000,000</u>	McLean Fitzpatrick Fruit Packers.....	<u>1,000,000</u>
Group account classification		
	Other expenses	<u>1,000,000</u>

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
12	Minister's Office	219,629		219,629	217,398
13	Ministry Operations	281,398,956			
	Supplement—Special Warrant No. 4.....		6,030,000		
	Statutory—				
	<i>Criminal Injury Compensation Act</i>				
	(R.S.B.C. 1979, chap. 83, sec. 3 (1))		1,438,099		
	<i>Crown Proceeding Act</i> (R.S.B.C. 1979,				
	chap. 86, sec. 14 (4))		14,431	288,881,486	288,881,486
14	Emergency Assistance	2,403,500		2,403,500	329,941
15	Judiciary	16,223,941			
	Supplement—Special Warrant No. 5.....		1,897,000	18,120,941	18,023,650
16	Corrections	125,553,653			
	Supplement—Special Warrant No. 6.....		400,000	125,953,653	125,666,379
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C.				
	1981, chap. 15, sec. 22 (1)) — net of				
	recoveries				
	—Joint Emergency Planning Program				
	—Youth Drinking and Driving				
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198,				
	sec. 18)—Vancouver Police Inquiry		26,844	26,844	26,844
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec.				
	7)—Video Camera Use Study		98,028	98,028	98,028
	<i>Police Act</i> (R.S.B.C. 1979, chap. 331, sec.				
	44)—Fullerton Inquiry		4,324	4,324	4,324
	<i>Expropriation Act</i> (R.S.B.C. 1979, chap.				
	117, sec. 54)—Property acquisition		195,501	195,501	195,501
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap.				
	138, sec. 2)—July flood, Northeast				
	B.C.		2,028,447	2,028,447	2,028,447
	<i>Emergency Program Act</i> (S.B.C. 1986,				
	chap. 106, sec. 4))		3,200	3,200	3,200
	Special Accounts— <i>Land Title Act</i>				
	(R.S.B.C. 1979, chap. 219, sec. 274				
	(2))—Land Titles Survey (see D 160 for				
	detail)	9,000		9,000	328
		<u>425,808,679</u>	<u>12,135,874</u>	<u>437,944,553</u>	<u>435,475,526</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 12

MINISTER'S OFFICE

Description

This vote provides for the Office of the Attorney General, and includes the salaries of the Attorney General and the immediate staff.

Appropriations		Actual Expenditures
<u>219,629</u>	Total vote.....	<u>217,398</u>
Group account classification		
	Salaries and benefits	190,352
	Operating costs	18,309
	Asset acquisitions	8,737
		<u>217,398</u>

Vote 13

MINISTRY OPERATIONS

Description

This vote provides for the management direction of the ministry and the operation of ministry programs including:

- (a) *Administration and Support Services*—This sub-vote provides for ministry management, policy development, administrative support, audit and communications services used by the ministry. Contributions are provided to the Justice Institute of British Columbia for administration costs and to agencies and societies providing services which complement ministry programs. Recoveries are received from the federal government which contributes to the cost of the Native Courtworker and Counselling Association.
- (b) *Police Services*—This sub-vote provides for the administration, policy development and operations of provincial police services, for community policing, for the Coordinated Law Enforcement Unit, for the Security Programs Division, for the British Columbia Police Commission, for the Provincial Emergency Program and for administration of the Emergency Assistance Vote which provides for response costs associated with the protection of life, property and the environment during emergencies and natural disasters. Contributions are provided to the Royal Canadian Mounted Police for provincial policing, to the Justice Institute of British Columbia for police and emergency training and to municipalities for selected services. Grants are provided to the Canadian Association of Chiefs of Police and to participants in emergency programs. Recoveries are received from other levels of government for cost shared programs.
- (c) *Court Services*—This sub-vote provides for the managerial and operational support for the Courts throughout the province including administrative staff and services, sheriff services, reporting and recording services, facilities and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers and from the federal government for cost shared programs.
- (d) *Legal Services*—This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation and the drafting, preparation, filing and publication of statutes, regulations and Orders in Council. A grant is provided to the Canadian Law Information Centre for computer access to a nation-wide inventory of legal information.
- (e) *Criminal Justice*—This sub-vote provides for the operation of Crown counsel services throughout the province including advice to government on matters of criminal law and its enforcement, and the development of policies and procedures in matters pertaining to criminal law.
- (f) *Boards, Commissions and Statutory Services*—This sub-vote provides for various boards, commissions and statutory services which are under the jurisdiction of the Attorney General including the operations of the Coroners Service, the Public Trustee, the British Columbia Racing Commission, the Film Classification Branch, the Law Reform Commission, the Land Titles Branch, the Order in Council Patient's Review Board, the British Columbia Parole Board and the administration of the public gaming control and licensing programs of the ministry. Contributions are provided to the Horse Racing Improvement Fund under the provisions of the *Horse Racing Tax Act*, to the Legal Services Society and under the provisions of the *Criminal Injury Compensation Act*. A grant is provided to the British Columbia International Commercial Arbitration Centre. The Public Trustee recovers funds advanced to estates, the Law Reform Commission receives funds from the Law Foundation, the British Columbia Racing Commission's costs are recovered from the contributions to the Horse Racing Improvement Fund and the administration of public gaming is recovered from the Ministry of Provincial Secretary and Government Services.
- (g) *Crown Proceeding Act*—This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*. These payments are administered by Legal Services.

Appropriations	Classification by sub-vote	Actual Expenditures
16,643,399	Administration and Support Services (net of recoveries).....	16,518,843
97,353,476	Police Services (net of recoveries).....	95,393,063
87,805,367	Court Services (net of recoveries).....	88,031,345
12,562,701	Legal Services.....	13,164,393
20,542,086	Criminal Justice.....	21,400,732
52,960,026	Boards, Commissions and Statutory Services (net of recoveries)	53,284,290
1,014,431	<i>Crown Proceeding Act</i>	1,088,820
<u>288,881,486</u>	Total vote.....	<u>288,881,486</u>
281,398,956	Estimated	
6,030,000	Supplement — Special Warrant No. 4	
1,438,099	Statutory — <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 3 (1))	
14,431	Statutory — <i>Crown Proceeding Act</i> (R.S.B.C. 1979, chap. 86, sec. 14 (4))	
<u>288,881,486</u>		

Vote 13—Continued

Group account classification	
Salaries and benefits	75,035,587
Operating costs	93,080,505
Asset acquisitions	7,491,772
Grants and contributions	122,741,854
Other expenditures	1,376,657
	<u>299,726,375</u>
Less recoveries	
B.C. Racing Commission	7,697,776
Federal Government	321,161
Law Reform Commission	120,680
Public Trustee	185,907
Insurance Corporation of British Columbia	37,500
Native Court Workers and Counselling Association	636,110
Other ministries	<u>1,845,755</u>
	<u>10,844,889</u>
	<u><u>288,881,486</u></u>

Vote 14

EMERGENCY ASSISTANCE

Description

This vote provides for the initial response costs associated with the protection of life, property or the environment during real or imminent emergencies and natural disasters.

Appropriations		Actual Expenditures
<u>2,403,500</u>	Total vote	<u>329,941</u>
Group account classification		
Salaries and benefits		20,797
Operating costs		108,142
Grants and Contributions		<u>201,002</u>
		<u><u>329,941</u></u>

Vote 15

JUDICIARY

Description

This vote provides for the operation of the judiciary including:

- (a) *Superior Courts*—This sub-vote provides the operational budgets for the Court of Appeal, Supreme Court and the County Courts located in the province. A grant is provided to the Judicial Council for an annual conference.
- (b) *Provincial Courts*—This sub-vote provides for the administrative and support services for the Provincial Court of British Columbia. A grant is provided to the Association of Provincial Court Judges. A contribution is provided to the British Columbia Courthouse Library Society.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,857,243	Superior Courts	3,917,744
14,263,698	Provincial Courts	14,105,906
<u>18,120,941</u>	Total vote	<u>18,023,650</u>
16,223,941	Estimated	
<u>1,897,000</u>	Supplement—Special Warrant No. 5	
<u>18,120,941</u>		
	Group account classification	
	Salaries and benefits	16,118,652
	Operating costs	1,473,862
	Asset acquisitions	291,396
	Grants and contributions	139,740
		<u>18,023,650</u>

Vote 16

CORRECTIONS

Description

This vote provides for ministry corrections programs including:

- (a) *Adult Correctional Centres*—This sub-vote provides for the incarceration of remanded and sentenced adult inmates. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, training, work programs, chaplaincy and food services. Recoveries are received from the federal government for shareable costs related to housing of federal inmates under the Exchange of Services Agreement, and from the Medical Services Plan for salaried and sessional medical services.
- (b) *Youth Custody Centres*—This sub-vote provides for the custody of remanded and sentenced youths. Contributions are provided to the private sector and non-profit societies for the provision of correctional services related to health, education, social and recreational programs, chaplaincy and food services. Recoveries are received from the federal government for shareable expenditures for youth custody and from the Medical Services Plan for salaried and sessional medical services.
- (c) *Probation, Family and Community Services*—This sub-vote provides for probation services for adults and youths and for family services. Probation services provide pre-trial enquiries, pre-sentence and other court reports as well as the supervision of adults and youths on probation, bail or conditional release from incarceration. Contributions to the private sector and non-profit societies provide diversion, attendance, community service work and youth bail residential programs. Family services provide custody and access reports for the Family Court, and assistance in resolving child custody and financial maintenance problems through conciliation and mediation.
- (d) *Management Services*—This sub-vote provides for the management of correctional programs, including administrative and support services. A grant is provided to the Canadian Criminal Justice Association. Contributions are provided to the private sector and non-profit societies for the development and evaluation of correctional programs.
- (e) *Inspection and Standards*—This sub-vote provides for the development of security, safety, health, and service delivery standards for correctional programs, for regular inspection of correctional and custody centres and for the investigation of matters related to the administration of the *Correction Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
73,993,187	Adult Correctional Centres (net of recoveries).....	74,718,723
13,716,033	Youth Custody Centres (net of recoveries).....	12,900,434
31,114,453	Probation, Family and Community Services.....	30,996,470
6,766,984	Management Services.....	6,679,991
362,996	Inspection and Standards.....	370,761
<u>125,953,653</u>	Total vote.....	<u>125,666,379</u>
125,553,653	Estimated	
400,000	Supplement—Special Warrant No. 6	
<u>125,953,653</u>		
	Group account classification	
	Salaries and benefits.....	76,366,102
	Operating costs.....	38,270,121
	Asset acquisitions.....	1,390,335
	Grants and contributions.....	21,133,642
	Other expenditures.....	348,277
		<u>137,508,477</u>
	Less recoveries	
	Other ministries.....	483,542
	Federal government.....	<u>11,358,556</u>
		<u>11,842,098</u>
		<u>125,666,379</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 18)

Appropriations		Actual Expenditures
<u>26,844</u>	Vancouver Police Inquiry.....	<u>26,844</u>
Group account classification		
Operating costs	20,246	
Asset acquisitions	<u>6,598</u>	
	<u>26,844</u>	

Statutory*POLICE ACT* (R.S.B.C. 1979, chap. 331, sec. 7)

Appropriations		Actual Expenditures
<u>98,028</u>	Video camera use study	<u>98,028</u>
Group account classification		
Operating costs	65,918	
Asset acquisitions	<u>32,110</u>	
	<u>98,028</u>	

Statutory*POLICE ACT* (R.S.B.C. 1979, chap. 331, sec. 44)

Appropriations		Actual Expenditures
<u>4,324</u>	Fullerton Inquiry.....	<u>4,324</u>
Group account classification		
Operating costs	<u>4,324</u>	

Statutory*EXPROPRIATION ACT* (R.S.B.C. 1979, chap. 117, sec. 54)

Appropriations		Actual Expenditures
<u>195,501</u>	Property acquisition	<u>195,501</u>
Group account classification		
Salaries and benefits	54,821	
Operating costs	114,175	
Asset acquisitions	<u>26,505</u>	
	<u>195,501</u>	

Statutory*FLOOD RELIEF ACT* (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations		Actual Expenditures
<u>2,028,447</u>	July flood, Northeast B.C.	<u>2,028,447</u>
Group account classification		
Salaries and benefits	199,815	
Operating costs	1,572,880	
Grants and contributions	<u>255,752</u>	
	<u>2,028,447</u>	

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 4)

Appropriations		Actual Expenditures
<u>3,200</u>	Purchase of property subject to hazard.....	<u>3,200</u>
Group account classification		
	Operating costs	<u>3,200</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Joint Emergency Planning Program	<u>0</u>
Group account classification		
	Operating costs	243,413
	Less recoveries.....	<u>243,413</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Youth Drinking and Driving.....	<u>0</u>
Group account classification		
	Operating costs	47,250
	Less recoveries.....	<u>47,250</u>
		<u>0</u>

MINISTRY OF ECONOMIC DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
17	Minister's Office	269,370		269,370	251,420
18	Ministry Operations	59,260,467			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(5,984,900)		
	—Transfer to the Ministry of Intergovernmental Relations		(360,000)	52,915,567	42,164,661
19	Economic and Regional Development Subsidiary Agreement (ERDA)	20,535,500			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Advanced Education and Job Training		(4,592,500)	15,943,000	5,758,457
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations (Vote 32)		4,306,923	4,306,923	3,966,704
	<i>Public Service Benefit Plan Act</i> (R.S.B.C. 1979, chap. 344, sec. 5)—B.C. Medical Expenses — B.C. House, London, England		14,541	14,541	14,541
	<i>Ocean Falls Corporation Repeal Act</i> (R.S.B.C. 1979, chap. 304.1)		4,617	4,617	4,617
	Special Accounts—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Finance and Corporate Relations:				
	<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commission Working Capital Account (See D 163 for detail)		6,231,406	6,231,406	6,231,406
	<i>Industrial Development Fund Act</i> (R.S.B.C. 1979, chap. 194, sec. 1 (3))—Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund (See D 160 for detail)	1,600,000		1,600,000	1,219,405
	<i>Low Interest Loan Assistance Revolving Fund Act</i> (S.B.C. 1985, chap. 44, sec. 2)—Low Interest Loan Assistance Revolving Fund (See D 161 for detail)	1,000,000	564,388	1,564,388	1,564,388
	Financing Transactions—				
	Discovery Enterprise Program				
		<u>82,665,337</u>	<u>184,475</u>	<u>82,849,812</u>	<u>61,175,599</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 17 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Economic Development, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>269,370</u>	Total vote.....	<u>251,420</u>
Group account classification		
	Salaries and benefits	227,974
	Operating costs	17,259
	Asset acquisitions	<u>6,187</u>
		<u>251,420</u>

Vote 18

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and operating programs of the ministry including:

- (a) *Administration and Support Services*—This sub-vote provides for the deputy minister's office, for executive direction of the ministry, for communications and public affairs, and for financial, personnel, administrative, library services and special projects.
- (b) *Economic Policy Development*—This sub-vote provides for the development of policy and program proposals for the ministry, minister and cabinet, for trade, industry and sector forecasts and for economic and policy analysis of major resource, science and technology projects.
- (c) *Central Statistics Bureau*—This sub-vote provides for statistical information and analytical support for the ministry, other government agencies and, in certain cases, for the business community. It also provides for, and coordinates, data processing services for the ministry. The costs incurred for services performed for other branches of the ministry and for other ministries are partially recovered.
- (d) *Programs and Business Development*—This sub-vote provides for the design, negotiation, management, monitoring and evaluation of federal/provincial and joint government/industry economic development programs, for assistance to the province's independent business community, assistance for community economic development and assistance towards scientific and industrial research and technological development. Grants and loans are provided to businesses, industry associations, institutions, Crown corporations and other entities to encourage economic activity in the province.
- (e) *Trade, Investment and Industrial Development*—This sub-vote provides for programs and initiatives to stimulate new business and private sector capital formation, including the evaluation of British Columbia related applications to the federal Investment Canada agency. Provision is also made for travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff outside of Canada including the payment of prescribed allowances, trade missions and general promotion of the export of British Columbia goods and services. Grants are made to private sector enterprises, including the Asia Pacific Foundation, to assist export promotion, new product and process development, and for the development and promotion of the export of professional, technological and other business services. The costs of export and trade related seminars and the salaries of staff members seconded to the federal government are partially recovered.
- (f) *Foreign Offices*—This sub-vote provides for the establishment and operation of foreign commercial and tourism offices to promote trade and investment opportunities in Japan, Hong Kong, South Korea, the United States, the United Kingdom and West Germany. This sub-vote also provides for the operation of the Office of the Agent General in the United Kingdom and Europe and the operation and maintenance of British Columbia House in London (England) which houses the Office of the Agent General as well as other tenants.
- (g) *Enterprise Development Programs*—This sub-vote provides for new programs and initiatives to stimulate economic development in the province including advanced technology, exports and foreign investment.
- (h) *Community Economic Development*—This sub-vote provides for pilot initiatives, which may involve grants, loans, loan guarantees and equity investments to stimulate economic development and diversification at the local community level.

Appropriations	Classification by sub-vote	Actual Expenditures
5,849,981	Administration and Support Services	8,025,056
3,187,963	Economic Policy Development	2,880,988
2,286,525	Central Statistics Bureau (net of recoveries) ...	2,220,595
20,101,511	Programs and Business Development	
	— Estimated	
26,446,411	— Transfer to the Ministry of Advanced Education	15,873,381
(5,984,900)	— Transfer to the Ministry of Intergovernmental Relations	0
(360,000)	Trade, Investment and Industrial Development (net of recoveries)	3,670,889
4,823,088	Foreign Offices	3,164,427
3,666,499	Enterprise Development Programs	6,329,325
10,000,000	Community Economic Development	0
3,000,000		
<u>52,915,567</u>	Total vote	<u>42,164,661</u>

Vote 18—Continued

59,260,467	Estimated	
(5,984,900)	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(360,000)	—Transfer to the Ministry of Advanced Education and Job Training	
	—Transfer to the Ministry of Intergovernmental Relations	
<u>52,915,567</u>		
Group account classification		
Salaries and benefits		9,948,877
Operating costs		14,144,800
Asset acquisitions		1,822,578
Grants and contributions		16,369,090
Other expenditures		<u>14,776</u>
		42,300,121
Less recoveries		
Federal government	33,005	
Other ministries	81,675	
Other	<u>20,780</u>	
		135,460
		<u>42,164,661</u>

Vote 19 ECONOMIC AND REGIONAL DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the following four subsidiary agreements under the Canada/British Columbia Economic and Regional Development Agreement (ERDA):

- Tourist Industry Development Subsidiary Agreement*—This sub-vote provides for grants to tourism industry associations for professional development activities, loan related and administrative expenditures, and visitor surveys, evaluations and economic opportunity studies for the development of the province's tourism industry.
- Small Business Incentives Subsidiary Agreement*—This sub-vote provides for grants and administrative and loan related expenditures for the development of the province's small business sector.
- Industrial Development Subsidiary Agreement*—This sub-vote provides for grants to research organizations and institutions to transfer new technology, loan related and administrative expenditures, opportunity identification and evaluation studies and other activities relating to the development of the province's industrial and resource sectors.
- Science and Technology Development Subsidiary Agreement*—This sub-vote provides for grants and administrative expenditures for programs to foster growth of advanced technology in British Columbia.

Appropriations	Classification by sub-vote	Actual Expenditures
3,266,200	Tourist Industry Development Subsidiary Agreement	1,747,764
2,424,300	Small Business Incentives Subsidiary Agreement	591,700
10,252,500	Industrial Development Subsidiary Agreement	3,418,993
0	Science and Technology Development Subsidiary Agreement	0
4,592,500	—Estimated	
(4,592,500)	—Transfer to Ministry of Advanced Education and Job Training	
<u>15,943,000</u>	Total vote	<u>5,758,457</u>
20,535,500	Estimated	
(4,592,500)	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
<u>15,943,000</u>		

Group account classification	
Operating costs	1,092,428
Grants and contributions	1,897,309
Other expenditures	2,768,720
	<u>5,758,457</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—
Transfer from the Ministry of Finance and Corporate Relations (Vote 32)

Appropriations		Actual Expenditures
<u>4,306,923</u>	Total expenditure.....	<u>3,966,704</u>
Group account classification		
Salaries and benefits	2,846,563	
Operating costs	1,212,750	
Asset acquisitions	131,098	
	<u>4,190,411</u>	
Less recoveries		
Other	223,707	
	<u>3,966,704</u>	

Statutory

PUBLIC SERVICE BENEFIT PLAN ACT (R.S.B.C. 1979, chap. 344, sec. 5)

Appropriations		Actual Expenditures
<u>14,541</u>	B.C. Medical Expenses, B.C. House, London, England.....	<u>14,541</u>
Group account classification		
Salaries and benefits	14,541	

Statutory

OCEAN FALLS CORPORATION REPEAL ACT (R.S.B.C. 1979, chap. 304.1)

Appropriations		Actual Expenditures
<u>4,617</u>	Total expenditure.....	<u>4,617</u>
Group account classification		
Other expenditures	4,617	

MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
20	Minister's Office.....	225,259		225,259	199,354
21	Ministry Operations.....	25,468,385			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		(113,340)	25,355,045	24,980,932
22	Public Schools Education.....	1,189,387,212			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3)).....		10,171,093	1,199,558,305	1,199,558,305
23	Independent Schools.....	39,037,153			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		965,908	40,003,061	40,003,061
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries —Status Indian Children Education —Canadian Official Languages Program —Department of National Defence Children Education <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Property Tax Refunds.....		1,024,722	1,024,722	1,024,722
	<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6))—Administra- tion fees		810,051	810,051	810,051
	<i>Teaching Profession Act</i> (S.B.C. 1987, chap. 19, sec. 42).....		513,154	513,154	513,154
	Special Accounts— <i>Education Excellence Appropriation Act</i> (S.B.C. 1986, chap. 6, sec. 1)—Fund for Excellence in Education (<i>see</i> D 158 for detail).....	112,990,000		112,990,000	110,970,600
	Financing Transactions—Rural Residential School Property Taxes				
		<u>1,367,108,009</u>	<u>13,371,588</u>	<u>1,380,479,597</u>	<u>1,378,060,179</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 20

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>225,259</u>	Total vote.....	<u>199,354</u>
Group account classification		
	Salaries and benefits	188,113
	Operating costs	10,174
	Asset acquisitions	<u>1,067</u>
		<u>199,354</u>

Vote 21

MINISTRY OPERATIONS

Description

This vote provides for the overall policy development for the ministry as well as administrative and support services to the ministry's operating programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development, and membership in, and services to, several national and inter-provincial organizations. Major programs and activities include:

- (a) *Management Operations*—This sub-vote provides for the coordination and development of policies, legislation, computer systems and personnel management, and the development and operation of major financial systems including five-year operating forecasts, annual capital and operating budgets, and expenditure and financial management. This sub-vote also provides for ministry office space, the costs of communications services for the ministry, correspondence education for any British Columbia student unable to take the regular school program, textbooks, media materials and other initiatives. In addition, this sub-vote provides for liaison with some Crown corporations and central agencies of government, and for the internal financial operations of the ministry. Recoveries are received from the sale of supplementary textbooks and media materials to school districts and from students enrolled in correspondence courses.
- (b) *Deputy Minister's Office*—This sub-vote provides for the management of the ministry, management leadership and information services to school districts. Central direction is provided for curriculum planning and development, special education programs, policy and legislative changes and financial management services.
- (c) *Research and Development*—This sub-vote provides for grants to partially support provincially oriented educational societies which supplement the educational programs of school districts. This sub-vote also provides for projects to develop and enhance the provincial educational system and for management systems improvements on behalf of the ministry and field agencies.
- (d) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education (Canada) and other inter-provincial activities.
- (e) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for additional purchases of textbooks, materials and other initiatives.

Appropriations		Actual Expenditures
	Classification by sub-vote	
31,536,760	Management Operations (net of recoveries).....	31,219,431
617,357	Deputy Minister's Office	641,218
813,499	Research and Development	553,841
217,429	National and Inter-Provincial Activities	217,429
(7,830,000)	Recoveries from Fund for Excellence in Education	(7,650,987)
<u>25,355,045</u>	Total vote.....	<u>24,980,932</u>
25,468,385	Estimated	
(113,340)	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>25,355,045</u>		
	Group account classification	
	Salaries and benefits	5,311,717
	Operating costs	27,510,648
	Asset acquisitions	881,570
	Grants and contributions.....	545,923
	Other expenditures	385
		<u>34,250,243</u>
	Less recoveries	
	Federal government	44,383
	Fund for Excellence in Education.....	7,650,987
	Correspondence branch	326,086
	Provincial educational media centre	806,677
	Publication services	441,178
		<u>9,269,311</u>
		<u>24,980,932</u>

Vote 22

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development, management and funding of the public schools system through the operations of the ministry, the financial support of school districts and provincial assistance to homeowners for school taxation. Major programs and activities include:

- (a) *Ministry Operations in Support of Public Schools*—This sub-vote provides for assessing and developing the content of educational programs, managing public instruction through curriculum development, learning assessment and provincial final examinations. This sub-vote also provides for the evaluation and assessment of special education programs, assistance to school district personnel in organizing and evaluating special education programs and the provision of direct services such as Jericho Hill School and the Resource Centre for the Visually Impaired. This sub-vote also provides financial support services for the preparation, analysis and accounting for school district operating budgets and capital expenditure programs. This sub-vote further provides for the small secondary schools and child abuse prevention programs, and for equipment purchases for hearing impaired students. Finally, the sub-vote provides for policy liaison between the ministry and school districts, support for effective school initiatives, exchange programs, accreditation of senior secondary schools and the certification process for teachers. Recoveries are received from fees for school final transcripts and general education development tests, from provincial examination re-read fees and other miscellaneous sources.
- (b) *Contributions to School Districts*—This sub-vote provides for the provincial share of local school district operating budgets, contributions to schools and other educational agencies for continuing education, and contracted programs such as those for severely handicapped children in residential centres.
- (c) *Contributions for Schools Debt Service*—This sub-vote provides for the provincial share of contributions for the payment of interest and sinking fund charges for capital construction projects and equipment purchases for schools.
- (d) *Grants to Reduce Local School Taxes*—This sub-vote provides for grants to homeowners to reduce school taxes.
- (e) *Teachers' Pension Fund*—This sub-vote provides, on behalf of all school districts, the employer's statutory contribution to the Teachers' Pension Fund and the employer's portion of medical and dental expenses for all retired teachers.
- (f) *Contributions—Non-Residential School Property Tax*—This sub-vote provides for contributions to school districts from school property tax revenue collected by the province from non-residential property.
- (g) *Recoveries—Non-Residential School Property Tax*—This sub-vote provides for recoveries from school property tax revenue collected by the province from non-residential property.
- (h) *Special Projects*—This sub-vote provides for special projects related to computer technology acquisition, teacher training, program effectiveness and equipment acquisition.
- (i) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for operating contributions to school districts, for special projects relating to computer technology acquisition, teacher training, program effectiveness and equipment acquisition, and for other initiatives including the small secondary schools and child abuse prevention programs.

Appropriations	Classification by sub-vote	Actual Expenditures
17,564,541	Ministry Operations in Support of Public Schools (net of recoveries).....	17,319,685
742,576,424	Contributions to School Districts	728,002,636
108,556,985	Contributions for Schools Debt Service	108,556,985
281,199,706	Grants to Reduce Local School Taxes	283,404,404
112,570,639	Teachers' Pension Fund.....	115,291,576
446,875,000	Contributions—Non-residential School Property Tax	459,375,000
(446,874,990)	Recoveries—Non-residential School Property Tax.....	(449,330,296)
40,250,000	Special Projects.....	38,257,993
(103,160,000)	Recoveries from Fund for Excellence in Education	(101,319,678)
	—Contributions to School Districts	(61,660,000)
(61,660,000)	—Special Projects.....	(38,257,993)
(40,250,000)	—Other Initiatives	(1,401,685)
(1,250,000)		
<u>1,199,558,305</u>	Total vote.....	<u>1,199,558,305</u>
1,189,387,212	Estimated	
10,171,093	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>1,199,558,305</u>		

Vote 22—Continued

Group account classification	
Salaries and benefits	7,242,818
Operating costs	7,730,691
Asset acquisitions	967,769
Grants and contributions	1,734,509,998
Other expenditures	54
	<u>1,750,451,330</u>
Less recoveries	
Non-residential School Property Tax	449,330,296
Fund for Excellence in Education	101,319,678
Other	<u>243,051</u>
	<u>550,893,025</u>
	<u><u>1,199,558,305</u></u>

Vote 23

INDEPENDENT SCHOOLS

Description

This vote provides for partial support of British Columbia independent schools and for the supervision of their operations as required as a condition of receiving a provincial contribution. Major programs and activities include:

- (a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for provincial contributions and for the certification of teachers under the terms of the *School Support (Independent) Act*.
- (b) *Contributions to Independent Schools* — This sub-vote provides for provincial contributions to eligible independent schools and for special education initiatives in independent schools.
- (c) *Recoveries from Fund for Excellence in Education*—This sub-vote provides for recoveries from the Fund for Excellence in Education Special Account for special education initiatives in independent schools.

Appropriations		Actual Expenditures
343,926	Classification by sub-vote	
41,659,135	Independent Schools Management	296,653
(2,000,000)	Contributions to Independent Schools	41,706,343
	Recoveries from Fund for Excellence in Education	<u>(1,999,935)</u>
<u>40,003,061</u>	Total vote	<u><u>40,003,061</u></u>
39,037,153	Estimated	
965,908	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u><u>40,003,061</u></u>		
Group account classification		
	Salaries and benefits	154,378
	Operating costs	138,722
	Asset acquisitions	3,553
	Grants and contributions	<u>41,706,343</u>
		42,002,996
Less recoveries		
	Fund for Excellence in Education	<u>1,999,935</u>
		<u><u>40,003,061</u></u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the federal government to the province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations		Actual Expenditures
<u>0</u>	Status Indian Children Education	<u>0</u>
	Group account classification	
	Grants and contributions.....	32,000,594
	Less recoveries	32,000,594
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the province receives tuition fees from the federal government for the education of service children residing on tax-exempt lands owned by the federal government. These amounts are paid out to the respective school districts.

Appropriations		Actual Expenditures
<u>0</u>	Department of National Defence Children Education.....	<u>0</u>
	Group account classification	
	Grants and contributions.....	2,195,573
	Less recoveries	2,195,573
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

These funds are contributed by the federal government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages in Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations		Actual Expenditures
<u>0</u>	Canadian Official Languages Programs	<u>0</u>
	Group account classification	
	Operating costs	2,894,605
	Asset acquisitions	5,395
	Grants and contributions.....	6,307,864
		<u>9,207,864</u>
	Less recoveries	9,207,864
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>1,024,722</u>	Interest on property tax refunds.....	<u>1,024,722</u>
Group account classification		
Operating costs	<u>1,024,722</u>	

Statutory*EDUCATION (INTERIM) FINANCE ACT* (S.B.C. 1982, chap. 2, sec. 20 (6))

Appropriations		Actual Expenditures
<u>810,051</u>	Administration fees	<u>810,051</u>
Group account classification		
Other expenditures	<u>810,051</u>	

Statutory*TEACHING PROFESSION ACT* (S.B.C. 1987, chap. 19, sec. 42)

Appropriations		Actual Expenditures
<u>513,154</u>	College of Teachers.....	<u>513,154</u>
Group account classification		
Operating costs	218,799	
Grants and contributions.....	<u>294,355</u>	
	<u>513,154</u>	

FINANCING TRANSACTIONS*Description*

Provincial advances are provided to school districts for rural residential school property taxes collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
86,659,624	Advances <i>re</i> Rural Residential School Property Tax	86,659,624
(86,659,624)	Recoveries <i>re</i> Rural Residential School Property Tax	(86,659,624)
<u>0</u>	Total	<u>0</u>
81,870,000	Estimated	
4,789,624	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
(86,659,624)	Recoveries	
<u>0</u>		
Group account classification		
Loans, investments and advances.....	86,659,624	
Less recoveries	<u>86,659,624</u>	
Net other expenditure.....	<u>0</u>	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
24	Minister's Office	235,549		235,549	234,077
25	Ministry Operations	23,203,101		23,203,101	22,000,971
26	British Columbia Utilities Commission	1,407,430			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		477,262	1,884,692	1,884,692
27	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	800,000		800,000	397,234
28	Mineral Development and Exploration Incentives	7,300,000		7,300,000	6,968,911
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) —Transfer from the Ministry of Inter- governmental Relations (Vote 45)		858,618	858,618	847,229
	—Transfer from the Ministry of Inter- governmental Relations (Vote 53)		5,951,652	5,951,652	5,278,449
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—Interest on Revenue Refunds		30,139	30,139	30,139
	<i>Mines Act</i> (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine Improvement		3,451	3,451	3,451
	Financing Transactions—Energy and Miner- als Infrastructure Financing				
		<u>32,946,080</u>	<u>7,321,122</u>	<u>40,267,202</u>	<u>37,645,153</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 24

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>235,549</u>	Total vote.....	<u>234,077</u>
Group account classification		
	Salaries and benefits	220,074
	Operating costs	9,344
	Asset acquisitions	<u>4,659</u>
		<u>234,077</u>

Vote 25

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities including:

- (a) *Administration and Support Services*—This sub-vote provides for the administration of financial and personnel management services, coordination of legislative requirements and assessment and collection of mineral, mineral land, coal, petroleum and natural gas taxes and royalties. The sub-vote also provides for data management and office automation systems, and administrative services including property, accommodation, vehicle, machinery and materials requirements and inventories, communications, and distribution of ministry publications.
- (b) *Executive Management*—This sub-vote provides for senior executive direction, information services, publications production, public relations and library services for the ministry.
- (c) *Energy Resources*—This sub-vote provides for the formulation and implementation of provincial energy policies including the energy project review process, energy forecasts, strategic energy studies and energy surplus management. In 1986/87, this sub-vote provided for grants to utility companies to extend natural gas pipelines to provincial customers.
- (d) *Mineral Resources*—This sub-vote provides for the formulation, advancement and administration of policies and programs for the discovery and orderly development of mineral resources to achieve maximum economic and social benefits for the province. This sub-vote also provides for the administration and enforcement of provincial legislation and regulations to ensure the extraction of the province's mineral and coal resources in a manner consistent with worker health and safety, public safety, resource conservation, and environmental sensitivity. Provision is also made for the administration of title to the mineral and coal resources of the province, and the continued development of efficient and effective records systems. This sub-vote also provides for projects and programs to facilitate the exploration and discovery of mineral and coal resources through geological mapping, surveys, prospector training, information services and analytical laboratory support. Funds are also provided for the maintenance of a data base on the mineral industry and for the development and implementation of appropriate policies for the mineral sector. This sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the province, encourages research and technical innovation in related fields, provides grants to the mineral industry and various mine rescue safety associations and provides for the cost-sharing of technical studies pertaining to the development of mineral resources. This sub-vote also provides for the construction and maintenance of mineral resource roads. Recoveries are received from the Mineral Development Subsidiary Agreement for expenses related to the use of specialized analytical equipment.
- (e) *Petroleum Resources*—This sub-vote provides for the administration and disposition of petroleum, natural gas, and geothermal resource rights in a manner to bring maximum economic and social benefit to the province. The division supports the development of these resources, enforces regulation of petroleum exploration and production operations to ensure safe operation, environmental protection during seismic exploration and drilling, and conservation of resources. This sub-vote also provides for the determination of oil and natural gas reserves of British Columbia, including offshore reserves, and for the maintenance of the data base on the sedimentary geology of British Columbia, including storage of well cores, logs and records. Provision is also made for reports required under statutes, plus statistical and informational reports on petroleum exploration and development, and information and service to the petroleum industry on a fee for service basis for geological information, maps and tenure documentation, to support and encourage an active petroleum industry in the province. This sub-vote also provides for the construction and maintenance of petroleum resource roads and for the maintenance of security and performance deposits in trust.

Appropriations	Classification by sub-vote	Actual Expenditures
4,191,873	Administration and Support Services	3,626,897
1,250,027	Executive Management.....	1,008,492
2,161,286	Energy Resources	1,924,622
11,481,748	Mineral Resources (net of recoveries).....	11,574,914
4,118,167	Petroleum Resources.....	3,866,046
<u>23,203,101</u>	Total vote.....	<u>22,000,971</u>
Group account classification		
	Salaries and benefits	11,959,687
	Operating costs	8,643,526
	Asset acquisitions	1,268,258
	Grants and contributions.....	129,500
		<u>22,000,971</u>

Vote 26 BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides for the operation of the British Columbia Utilities Commission, as authorized under the *Utilities Commission Act*. The Commission is responsible for the regulation of all utilities and telecommunications in the province. These responsibilities include conducting public hearings into major energy projects and energy use proposals. Commission costs are partially recovered from hearing proponents.

Appropriations		Actual Expenditures
<u>1,884,692</u>	Total vote (net of recoveries)	<u>1,884,692</u>
1,407,430	Estimated	
<u>477,262</u>	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>1,884,692</u>		
Group account classification		
	Salaries and benefits	1,541,188
	Operating costs	1,079,727
	Asset acquisitions	53,771
	Other expenditures	<u>56,062</u>
		2,730,748
	Less recoveries	
	British Columbia Utilities Commission hearings.....	<u>846,056</u>
		<u>1,884,692</u>

Vote 27 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT

Description

This vote provides for payments to the Fort Nelson Indian Band resulting from the production of natural gas and the disposition of natural gas interests. Payments are made in accordance with the federal-provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
<u>800,000</u>	Total vote.....	<u>397,234</u>
Group account classification		
	Grants and contributions.....	<u>397,234</u>

Vote 28

MINERAL DEVELOPMENT AND EXPLORATION INCENTIVES

Description

This vote provides for the following mineral industry development programs:

- (a) *Mineral Development Subsidiary Agreement (ERDA)*—This sub-vote provides for third year funding of a five-year, \$10,000,000 program that has been undertaken by the province, in conjunction with the federal government, to encourage mineral development through geological, market and feasibility studies. In addition, this sub-vote provides for cost-shared engineering and environmental studies related to infrastructure requirements for specific mineral development opportunities. This sub-vote also provides grant and contribution funding for mineral development activities. The agreement is part of the Canada/British Columbia Economic and Regional Development Agreement.
- (b) *Mineral Exploration Incentives*—This sub-vote provides for the development of British Columbia's mineral potential. Financial assistance in the form of grants may be provided to encourage mineral exploration in the province. Administration costs associated with this initiative are provided for in this sub-vote.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,300,000	Mineral Development Subsidiary Agreement (ERDA)	2,254,588
5,000,000	Mineral Exploration Incentives	4,714,323
<u>7,300,000</u>	Total vote	<u>6,968,911</u>
	Group account classification	
	Operating costs	2,236,357
	Asset acquisitions	109,101
	Grants and contributions	4,623,453
		<u>6,968,911</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Transfer from the Ministry of Intergovernmental Relations (Vote 45)

Appropriations		Actual Expenditures
858,618	Ministry Operations	1,914,626
	Transfer to vote 67 — Contingencies	(1,067,397)
<u>858,618</u>	Total vote	<u>847,229</u>
	Group account classification	
	Salary and travel	417,932
	Operating costs	1,426,106
	Asset acquisitions	70,588
		1,914,626
	Less transfer to vote 67	1,067,397
		<u>847,229</u>

Statutory

CONSTITUTION ACT (R.S.B.C. 1979, chap. 62, secs. 13 and 14)
Transfer from the Ministry of Intergovernmental Relations (Vote 53)

Appropriations		Actual Expenditures
<u>5,951,652</u>	Government Personnel Services	<u>5,278,449</u>
Group account classification		
	Salaries and benefits	3,069,819
	Operating costs	1,539,242
	Asset acquisitions	594,458
	Grants and contributions	39,149
	Other expenditures	<u>35,781</u>
		<u>5,278,449</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>30,139</u>	Interest on revenue refunds	<u>30,139</u>
Group account classification		
	Operating costs	<u>30,139</u>

Statutory

MINES ACT (S.B.C. 1980, chap. 28, sec. 15 (2))

Appropriations		Actual Expenditures
<u>3,451</u>	Mine improvement	<u>3,451</u>
Group account classification		
	Operating costs	<u>3,451</u>

FINANCING TRANSACTIONS

ENERGY AND MINERALS INFRASTRUCTURE FINANCING

Description

Advances (disbursements) are provided in accordance with section 12 of the *Ministry of Energy, Mines and Petroleum Resources Act* for the purpose of financing roads, rail lines, utilities and other infrastructure necessary to facilitate exploration, development, production and processing of British Columbia's energy, mineral and petroleum resources.

Appropriations		Actual Expenditures
4,500,000	Advances <i>re</i> energy and minerals infrastructure financing	0
<u>(4,500,000)</u>	Recoveries <i>re</i> energy and minerals infrastructure financing	<u>0</u>
<u>0</u>	Total	<u>0</u>

MINISTRY OF ENVIRONMENT AND PARKS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
29	Minister's Office.....	224,378		224,378	223,346
30	Ministry Operations.....	135,466,990		135,466,990	131,207,281
	Statutory—				
	<i>Environment Management Act</i> (R.S.B.C. 1979, chap. 14, secs. 5 and 6) —				
	Pesticide Spill.....		23,788	23,788	23,788
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) net of recoveries				
	—Kokanee Creek Park				
	—Aerial Photo Contracts				
	—Princess Louisa Provincial Park				
	—Canadian Occidental Petroleum				
	—Fisheries and Oceans				
	Special Accounts—				
	<i>Wildlife Act</i> (S.B.C. 1982, chap. 57, sec. 11 (4)) — Habitat Conservation Fund (see D 159 for detail)	1,433,000	55,090	1,488,090	1,488,090
		<u>137,124,368</u>	<u>78,878</u>	<u>137,203,246</u>	<u>132,942,505</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 29

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment and Parks, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>224,378</u>	Total vote.....	<u>223,346</u>
Group account classification		
Salaries and benefits		210,122
Operating costs		11,694
Asset acquisitions		<u>1,530</u>
		<u>223,346</u>

Vote 30

MINISTRY OPERATIONS

Description

This vote provides for the ministry's resource, environmental and recreational management programs including:

- (a) *Administration and Support Services*—This sub-vote provides for executive direction and coordination of central ministry services including information, personnel, finance, systems, accommodation, laboratory, enforcement, communications, planning, environmental assessment, assets inventory and general administration. Grants are provided to the Greater Vancouver Regional District for monitoring air quality, to the Management Committee of the Fraser River Estuary Management Program to cover various costs and to a number of organizations concerned with use of the environment. Recoveries are received from other divisions in the ministry and from other ministries for the use of conservation and laboratory services. Recoveries are also received from outside of government for laboratory services.
- (b) *Air Management*—This sub-vote provides for the maintenance of atmospheric quality in British Columbia, at a level which is conducive to good health and a quality environment by setting standards and monitoring air quality, by implementing airshed management systems, and by providing atmospheric services to other programs and agencies. Recoveries are received for air monitoring services from Prince George area pulp mills.
- (c) *Recreational Fisheries Management*—This sub-vote provides for the maintenance and enhancement of the recreational fish populations and their habitats in order to satisfy society's present and future requirements for recreational activity, wholesome food, direct and indirect employment and economic benefits. Principal elements are fish population and habitat protection and inventory, development and enforcement of sport fishery regulations, fish culture, research, and representation of provincial positions in federal/provincial and international recreational fisheries negotiations. Pertinent legislation includes the *Fisheries Act (Canada)*, the *Wildlife Act*, and the *Environment Management Act*. Grants are provided to the British Columbia Wildlife Federation for partial support of Knowledge Network fish and wildlife programming. Funds expended on fisheries projects under agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.
- (d) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act* including advice, coordination, implementation, information, monitoring and development of policies and procedures of related programs to ensure the prudent use of pesticides. Recoveries are received from the sale of pesticide control study kits.
- (e) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act*, programs to recover and utilize waste materials, and the Okanagan Waste Management Program. Recoveries from outside of government are received for air quality monitoring.
- (f) *Water Management*—This sub-vote provides for the management of British Columbia's water resources through water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory, water supply and public health engineering services, aquatic weed control and water quality protection. Pertinent legislation includes the *Water Act*, the *Water Utility Act*, the *Utilities Commission Act*, the *Dyke Maintenance Act*, the *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are partially recovered from the federal government under the Canada/British Columbia Fraser River Flood Control Agreement. Funds expended on the Canada/British Columbia Hydrometric Program are recovered by agreement from the British Columbia Hydro and Power Authority.
- (g) *Wildlife Management*—This sub-vote provides for the maintenance and enhancement of wildlife populations and their habitats in order to satisfy society's present and future requirements for economic, social, recreational and scientific benefits. Principle elements are wildlife population and habitat inventories, habitat protection and enhancement, research, licensing and regulating the use of wildlife, and public information. Pertinent legislation includes the *Wildlife Act*, the *Migratory Bird Convention* and the *Game Export Act (Canada)*. Grants are provided to meet commitments under the *Creston Valley Wildlife Act* and for the Fur Institute of Canada. Funds expended on wildlife projects under agreements with British Columbia Hydro and Power Authority, Skagit Environmental Endowment Commission and other agencies, or the private sector, are fully recoverable.
- (h) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping, interpretation for environmental resource management and terrain resource information management. Costs are recovered from shared-cost mapping contracts with municipal and regional governments, and for digital terrain maps provided to the private sector.
- (i) *Parks and Outdoor Recreation*—This sub-vote provides for the development and management of programs and policies to maintain a high quality park system in British Columbia and to coordinate outdoor recreation opportunities across the province. Grants are provided to non-profit organizations for outdoor recreation education and safety programs. The costs of recreation projects in Strathcona Park and the Skagit Valley are recovered from Westmin Resources Limited and the Skagit Environmental Endowment Commission respectively. The costs for the restoration of the Alexander MacKenzie Grease Trail are partially recovered from the Government of Canada.

Vote 30—Continued

(j) *Environmental Enhancement (JobTrac)* — This sub-vote provides for specific fish, wildlife and parks enhancement projects which assist individuals to enter or re-enter the labour market and receive work experience and skill development in the field of environmental protection and enhancement.

Appropriations		Actual Expenditures
	Classification by sub-vote	
21,978,965	Administration and Support Services (net of recoveries)	21,221,815
3,080,381	Air Management (net of recoveries)	3,038,647
14,024,549	Recreational Fisheries Management (net of recoveries)	13,608,353
969,098	Pesticide Control (net of recoveries)	901,067
16,758,999	Waste Management (net of recoveries)	14,775,188
25,188,950	Water Management (net of recoveries)	24,579,708
10,064,759	Wildlife Management (net of recoveries)	10,019,567
13,129,095	Surveys and Resource Mapping (net of recoveries)	12,807,170
28,236,549	Parks and Outdoor Recreation (net of recoveries)	28,243,008
2,035,645	Environmental Enhancement (JobTrac)	2,012,758
<u>135,466,990</u>	Total vote	<u>131,207,281</u>
	Group account classification	
	Salaries and benefits	66,486,016
	Operating costs	54,174,706
	Asset acquisitions	12,960,853
	Grants and contributions	832,573
	Other	299,186
		<u>134,753,334</u>
	Less recoveries	
	Other ministries	2,295,527
	British Columbia Hydro	684,917
	Other	<u>565,609</u>
		<u>3,546,053</u>
		<u><u>131,207,281</u></u>

Statutory*ENVIRONMENT MANAGEMENT ACT* (R.S.B.C. 1979, chap. 14, secs. 5 and 6)

Appropriations		Actual Expenditures
<u>23,788</u>	Pesticide Spill.....	<u>23,788</u>
Group account classification		
	Salaries and benefits	1,271
	Operating costs	<u>22,517</u>
		<u>23,788</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Kokanee Creek Park.....	<u>0</u>
Group account classification		
	Operating costs	991
	Less recoveries	<u>991</u>
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Aerial Photo Contracts.....	<u>0</u>
Group account classification		
	Operating costs	43,940
	Less recoveries	<u>43,940</u>
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Princess Louisa Provincial Park.....	<u>0</u>
Group account classification		
	Operating costs	2,996
	Less recoveries	<u>2,996</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Occidental Petroleum.....	<u>0</u>
Group account classification		
	Operating costs	5,000
	Less recoveries.....	<u>5,000</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Fisheries and Oceans	<u>0</u>
Group account classification		
	Operating costs	5,000
	Less recoveries.....	<u>5,000</u>
		<u>0</u>

MINISTRY OF FINANCE AND CORPORATE RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
31	Minister's Office.....	283,435		283,435	255,481
32	Ministry Operations.....	67,570,778			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Trans- fer to the Ministry of Economic De- velopment		(4,306,923)	63,263,855	61,286,399
33	Compensation Stabilization Program.....	729,387		729,387	446,727
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (1) (c))—In- terest on Revenue Refunds		1,201,476	1,201,476	1,201,476
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21)—Special Warrant No. 2: Operations, Admin- istration and Expenses of 8 Portfolios of Ministers of State		8,000,000	8,000,000	952,348
	<i>Insurance (Captive Company) Act</i> (S.B.C. 1987, chap. 9, sec. 15)—Ad- ministration costs		71,313	71,313	71,313
	<i>Property Purchase Tax Act</i> (S.B.C. 1987, chap. 20, sec. 27)—Admin- istration Costs		950,000	950,000	950,000
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 15)		150,822	150,822	150,822
	Bill 68— <i>Miscellaneous Statutes Amend- ment Act</i> (S.B.C. 1987, chap. 60, sec. 20) —District of Elkford Loan —District of Sparwood Loan				
	Special Accounts—				
	<i>Purchasing Commission Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3))—Purchasing Commis- sion Working Capital Account (see D 163 for detail)				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Trans- fer to Ministry of Economic De- velopment: <i>Purchasing Commis- sion Act</i> (R.S.B.C. 1979, chap. 350, sec. 23.1 (3)) — Purchasing Commission Working Capital Ac- count (see D 163 for detail)				
	<i>Resource Revenue Stabilization Fund Act</i> (S.B.C. 1982, chap. 24, sec. 4) — Resource Revenue Stabilization Fund (see D 164 for detail)		1,147,863,117	1,147,863,117	1,147,863,117
	Less transfer to the General Fund from the Special Account.....		(1,147,863,117)	(1,147,863,117)	(1,147,863,117)
	Financing Transactions				
	—British Columbia Transit (Gasoline Tax) Levy				
	—Interest on Trusts and Deposits				
	— <i>Land Tax Deferment Act</i>				
	—Rural Area Property Taxes				
		<u>68,583,600</u>	<u>6,066,688</u>	<u>74,650,288</u>	<u>65,314,566</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Finance and Corporate Relations, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>283,435</u>	Total vote.....	<u>255,481</u>
Group account classification		
	Salaries and benefits	225,730
	Operating costs	26,061
	Asset acquisitions	<u>3,690</u>
		<u>255,481</u>

Vote 32

MINISTRY OPERATIONS

Description

This vote provides for the operations and programs of the ministry, including:

- (a) *Administration and Support Services*—This sub-vote provides for executive, financial, administrative, personnel, information systems, and communications support to ministry operations and programs. Grants are provided to government employees under the suggestion awards program. The cost of information systems services is partially recovered from other divisions of the ministry.
- (b) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal, budgetary and administrative issues.
- (c) *Office of the Comptroller General*—This sub-vote provides for the payment, recording, reporting and auditing of government accounts and trust funds, for the development and implementation of financial administration policies and procedures, for the evaluation of accounting and financial management systems throughout government and for the development and delivery, on a cost recovery basis, of government financial training and development programs.
- (d) *Revenue Operations*—This sub-vote provides for the administration of taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations, for the administration and related costs of the *Land Tax Deferment Act*, the *Home Owner Grant Act* as it relates to the non-municipal areas of the province, and for the administration of advances to local governments in respect of property taxes collected on their behalf. Grants are provided to natural gas producers to partially offset federal income taxes and to municipalities annexing unincorporated areas.
- (e) *Assessment Services*—This sub-vote provides for a provincial contribution toward the operations of the British Columbia Assessment Authority and for Courts of Revision and Assessment Appeal Board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.
- (f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and participating government corporations and agencies and for the management of trust funds and deposits. Costs incurred for funds management and for fiscal agent services provided to government, to participating government corporations and agencies and to special, trust and other funds are fully recovered.
- (g) *Purchasing Commission*—This sub-vote provides for procurement services related to the acquisition of commodities and services for ministries and participating public bodies, technical evaluation, advice and assistance for commodity acquisitions, establishment and testing of commodity standards, recommendation of policies for efficient and effective acquisition, and development and administration of the public sector purchasing policy to stimulate economic activity in the province. Costs related to the provision of procurement services for participating public bodies and agencies are fully recovered.
- (h) *Corporate Relations*—This sub-vote provides a legal framework for the marketplace, including licensing and registration of corporate entities and individuals, regulation of the instruments and documents used by them to communicate and conduct their business, and administration of the Mobile Home and Central Registries. The Superintendent of Financial Institutions charters, inspects and regulates credit unions, cooperatives, trust companies and insurance companies, and inspects and regulates mortgage brokers and the real estate industry. The Registrar of Companies maintains complete files on all companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the province. The Registrar also records through the central registry mechanics liens and liens against motor vehicles and personal chattels and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under the various regulatory statutes. The Auditor Certification Board, established by the *Company Act*, assesses the qualifications of auditors for reporting companies. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.
- (i) *British Columbia Securities Commission*—This sub-vote provides for the operation of the British Columbia Securities Commission under the *Securities Act* and for administrative costs of the Superintendent of Brokers for the regulation of securities and commodity contract dealers. Recoveries are received from self-regulatory organizations for government data processing expenses related to delegated licensing functions.

Appropriations

Actual Expenditures

Classification by sub-vote		
9,311,568	Administration and Support Services (net of recoveries).....	8,614,963
5,251,042	Treasury Board Staff.....	4,743,757
10,021,918	Office of the Comptroller General (net of recoveries)	9,595,246
15,882,390	Revenue Operations	14,996,847
8,555,108	Assessment Services.....	8,321,951
10	Provincial Treasury (net of recoveries).....	0
0	Purchasing Commission (net of recoveries).....	0
4,057,003	—Estimated	
(4,057,003)	—Transfer to the Ministry of Economic Development	
9,789,415	Corporate Relations (net of recoveries).....	10,191,675
4,452,404	British Columbia Securities Commission (net of recoveries) .	4,821,960
63,263,855	Total vote.....	61,286,399
67,570,778	Estimated	
(4,306,923)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
63,263,855	—Transfer to the Ministry of Economic Development	

Vote 32—Continued

Group account classification	
Salaries and benefits	33,196,827
Operating costs	23,233,245
Asset acquisitions	3,749,151
Grants and contributions	6,749,311
Other	2,080,590
	<u>69,009,124</u>
Less recoveries	
Funds management and fiscal fees	3,668,370
Other	<u>4,054,355</u>
	<u>7,722,725</u>
	<u><u>61,286,399</u></u>

Vote 33

COMPENSATION STABILIZATION PROGRAM

Description

This vote provides for the costs of the Compensation Stabilization Program, including the interpretation and administration of guidelines and regulations issued under the *Compensation Stabilization Act* and the issuing of orders under section 3 (1) of the *Public Sector Restraint Act*.

Appropriations		Actual Expenditures
<u>729,387</u>	Total vote.....	<u>446,727</u>
Group account classification		
Salaries and benefits		192,311
Operating costs		247,922
Asset acquisitions		<u>6,494</u>
		<u><u>446,727</u></u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 24 (1) (c))

Appropriations		Actual Expenditures
<u>1,201,476</u>	Interest on revenue refunds.....	<u>1,201,476</u>
Group account classification		
	Operating costs	<u>1,201,476</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 21)

Appropriations		Actual Expenditures
<u>8,000,000</u>	Special Warrant No. 2: Operations, Administration and Expenses of 8 Portfolios of Ministers of State	<u>952,348</u>
Group account classification		
	Salaries and benefits	242,149
	Operating costs	315,883
	Asset acquisitions	<u>394,316</u>
		<u>952,348</u>

Statutory*INSURANCE (CAPTIVE COMPANY) ACT* (S.B.C. 1987, chap. 9, sec. 15)

Appropriations		Actual Expenditures
<u>71,313</u>	Administration costs.....	<u>71,313</u>
Group account classification		
	Operating costs	<u>71,313</u>

Statutory*PROPERTY PURCHASE TAX ACT* (S.B.C. 1987, chap. 20, sec. 27)

Appropriations		Actual Expenditures
<u>950,000</u>	Administration costs.....	<u>950,000</u>
Group account classification		
	Salaries and benefits	113,289
	Operating costs	163,071
	Asset acquisitions	<u>673,640</u>
		<u>950,000</u>

Statutory

UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 15)

Appropriations		Actual Expenditures
<u>150,822</u>	Payment of claims	<u>150,822</u>
	Group account classification	
	Other expenditures	<u>150,822</u>

Statutory

BILL 68 — MISCELLANEOUS STATUTES AMENDMENT ACT (S.B.C. 1987, chap. 60, sec. 20)

Appropriations		Actual Expenditures
<u>0</u>	District of Elkford Loan.....	<u>0</u>
	Group account classification	
	Other expenditures	1,820,781
	Less recoveries	<u>1,820,781</u>
		<u>0</u>

Statutory

BILL 68 — MISCELLANEOUS STATUTES AMENDMENT ACT (S.B.C. 1987, chap. 60, sec. 20)

Appropriations		Actual Expenditures
<u>0</u>	District of Sparwood Loan.....	<u>0</u>
	Group account classification	
	Other expenditures	422,986
	Less recoveries	<u>422,986</u>
		<u>0</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local transit authorities in respect of the British Columbia Transit (Gasoline Tax) Levy collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
38,000,000	Advances <i>re</i> British Columbia Transit (Gasoline Tax) Levy	36,417,400
(38,000,000)	Recoveries <i>re</i> British Columbia Transit (Gasoline Tax) Levy	(36,417,400)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	36,417,400
	Less recoveries	(36,417,400)
		<u>0</u>

FINANCING TRANSACTIONS

Description

Annual interest payments are credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration of the province, on the basis of earnings received from the investment of these funds.

Appropriations		Actual Expenditures
16,283,000	Advances <i>re</i> Interest on Trusts and Deposits	11,617,163
(16,283,000)	Recoveries <i>re</i> Interest on Trusts and Deposits	(11,617,163)
<u>0</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	11,617,163
	Less recoveries	(11,617,163)
		<u>0</u>

FINANCING TRANSACTIONS

Description

Local governments are reimbursed by the province for the property taxes of seniors and other qualified property owners which are deferred under this Act. The property owner or the estate is required to repay to the Ministry of Finance and Corporate Relations deferred taxes together with interest compounded annually at the termination of the agreement.

Appropriations		Actual Expenditures
1,610,000	Advances <i>re</i> Land Tax Deferment Act	3,138,321
(3,650,000)	Recoveries <i>re</i> Land Tax Deferment Act	(3,138,321)
<u>(2,040,000)</u>	Total	<u>0</u>
Group account classification		
	Other expenditures	3,138,321
	Less recoveries	(3,138,321)
		<u>0</u>

FINANCING TRANSACTIONS

Description

Provincial advances are paid to local governments and entities in rural areas in respect of local taxes and levies collected on their behalf by the Ministry of Finance and Corporate Relations.

Appropriations		Actual Expenditures
65,313,000	Advances <i>re</i> Rural Area Property Taxes	67,249,369
<u>(66,000,000)</u>	Recoveries <i>re</i> Rural Area Property Taxes.....	<u>(67,249,369)</u>
<u>(687,000)</u>	Total.....	<u>0</u>
Group account classification		
	Other expenditures.....	67,249,369
	<i>Less</i> recoveries	<u>67,249,369</u>
		<u>0</u>

MINISTRY OF FORESTS AND LANDS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	
34	Minister's Office.....	210,165		210,165	187,203
35	Ministry Operations.....	267,798,152		267,798,152	261,927,829
36	Fire Suppression Program	60,000,000			
	Statutory—				
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4))		9,608,468	69,608,468	69,608,468
37	Forest Resource Development Subsidiary Agreement (ERDA).....	68,883,468		68,883,468	66,067,317
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 21)—Special War- rant No. 1 — Compensation to Em- ployees and Contractors of Beban Log- ging Company		1,200,000	1,200,000	1,200,000
	Special Accounts—				
	<i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 87.1)—Small Business Enter- prise (see D 165 for detail)	21,420,000	2,587,711	24,007,711	24,007,711
	<i>Forest Stand Management Fund Act</i> (S.B.C. 1986, chap. 8, sec. 3)—For- est Stand Management (see D 158 for detail)	19,500,000		19,500,000	18,795,458
	Less transfer to the Special Account from Vote 35	(13,000,000)		(13,000,000)	(13,000,000)
		<u>424,811,785</u>	<u>13,396,179</u>	<u>438,207,964</u>	<u>428,793,986</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests and Lands, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>210,165</u>	Total vote.....	<u>187,203</u>
Group account classification		
	Salaries and benefits	182,328
	Operating costs	3,538
	Asset acquisitions	<u>1,337</u>
		<u>187,203</u>

Vote 35

MINISTRY OPERATIONS

Description

This vote provides for the forest, range, recreation and lands programs of the ministry (except fire suppression) and for the management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at provincial, regional and district levels and include:

- (a) *Administration and Support Services*—This sub-vote provides for senior executive direction in the ministry and includes the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. In addition, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, communications, data processing and administrative services and arrangements for accommodation, equipment and maintenance. This sub-vote also provides grants to agencies involved in forestry research, the British Columbia Debris Control Board and for activities which promote the forest industry.
- (b) *Forests and Lands Management*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to program delivery. Direction and monitoring of forests and lands policies and programs are provided for at the regional level and supervision and control of implementation occurs at the district level. The programs funded include harvesting, silviculture, research, forest protection, range, recreation and lands. Costs for joint research projects are recovered from other ministries and agencies.
- (c) *Forest Stand Management*—This sub-vote provides for the transfer of funds to the Forest Stand Management Fund Special Account established by the *Forest Stand Management Fund Act, 1986*.

Appropriations

Actual Expenditures

Classification by sub-vote		
41,379,079	Administration and Support Services	55,027,407
213,419,073	Forests and Lands Management (net of recoveries)	193,900,422
31,831,849	—Program Administration.....	35,096,470
58,753,800	—Harvesting	50,435,789
63,517,749	—Silviculture.....	52,565,079
8,854,669	—Research.....	8,640,322
27,481,897	—Forest Protection	23,898,903
4,853,952	—Range	5,035,103
3,817,581	—Recreation	3,590,751
14,307,576	—Lands	14,638,005
13,000,000	Forest Stand Management	13,000,000
<u>267,798,152</u>	Total vote	<u>261,927,829</u>

Group account classification

Salaries and benefits	140,812,114
Operating costs	95,952,312
Asset acquisitions	10,482,540
Grants and contributions	14,806,550
	<u>262,053,516</u>
Less Recoveries.....	<u>125,687</u>
	<u>261,927,829</u>

Vote 36

FIRE SUPPRESSION PROGRAM

Description

This vote provides for the costs of fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
32,466,976	Direct Fire Fighting Expenditures	32,466,976
37,141,492	Fire Suppression Preparedness	37,141,492
<u>69,608,468</u>	Total Vote	<u>69,608,468</u>
60,000,000	Estimated	
9,608,468	Statutory — <i>Forest Act</i> (R.S.B.C. 1979, chap. 140, sec. 124 (4))	
<u>69,608,468</u>		
	Group account classification	
	Salaries and benefits	7,345,036
	Operating costs	56,663,719
	Asset acquisitions	5,599,713
		<u>69,608,468</u>

Vote 37

FOREST RESOURCE DEVELOPMENT SUBSIDIARY AGREEMENT (ERDA)

Description

This vote provides funding for the programs delivered by the Government of British Columbia under the Forest Resource Development Subsidiary Agreement, which is a five year, \$300,000,000 subsidiary agreement under the Canada/British Columbia Economic and Regional Development Agreement (ERDA). The terms of the Forest Resource Development Subsidiary Agreement provide for delivery, by the Government of British Columbia, of cost-shared and provincially-funded programs. These programs provide for the growing of seedlings, site rehabilitation, planting, post-planting and other intensive reforestation and silviculture activities. These programs also provide for the development of policies and procedures, project coordination and monitoring, and research activities pertaining to the intensive reforestation and silviculture activities funded under the Forest Resource Development Subsidiary Agreement.

Appropriations		Actual Expenditures
<u>68,883,468</u>	Total Vote	<u>66,067,317</u>
	Group account classification	
	Salaries and benefits	78,917
	Operating costs	60,598,166
	Asset acquisitions	4,606,165
	Grants and contributions	724,000
	Other expenditures	60,069
		<u>66,067,317</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 21)

Appropriations		Actual Expenditures
	Special Warrant No. 1 — Compensation to Employees and Contractors of	
<u>1,200,000</u>	Beban Logging Company	<u>1,200,000</u>
Group account classification		
	Grants and contributions.....	<u>1,200,000</u>

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
38	Minister's Office.....	220,893		220,893	220,502
39	Management Operations.....	70,114,417		70,114,417	67,309,953
40	Pharmacare	155,990,000			
	Supplement—Special Warrant No. 7.....		3,750,000	159,740,000	157,473,941
41	Medical Services Commission	540,373,948			
	Statutory— <i>Medical Services Commission</i> <i>Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		23,626,553	564,000,501	564,000,501
42	Preventive and Community Care Services.....	245,420,959			
	Supplement—Special Warrant No. 8.....		3,562,000	248,982,959	246,285,981
43	Institutional Services	1,923,913,040			
	Supplement—Special Warrant No. 9.....		29,468,000		
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		449,833	1,953,830,873	1,953,830,873
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Veterans' Hospital Agreement.....		11,710	11,710	11,710
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of re- coveries				
	—Reciprocal agreements				
	—Richmond School District No. 38— Preventive Services				
	—Hospital Management System				
	—Aids Lab Research				
	Special Accounts— <i>Health Improvement Appropriation Act</i> (S.B.C. 1986, chap. 9, sec. 1)— Health Improvement Fund (see D 159 for detail)	240,000,000		240,000,000	240,000,000
		<u>3,176,033,257</u>	<u>60,868,096</u>	<u>3,236,901,353</u>	<u>3,229,133,461</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 38

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Health, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>220,893</u>	Total vote.....	<u>220,502</u>
Group account classification		
	Salaries and benefits	217,468
	Operating costs	<u>3,034</u>
		<u>220,502</u>

Vote 39

MANAGEMENT OPERATIONS

Description

This vote provides for overall ministry support including:

- (a) *Administration and Support Services* — This sub-vote provides for the overall policy development in the ministry as well as administrative and support services to the ministry's operating programs and includes the deputy minister's office, Pharmacare administration, information services, personnel, financial services, policy, planning and legislation, operational review and productivity, and staff development and safety programs. The vote also provides for the central supply of various goods and services to the ministry and outside agencies and facilities including supplies and services, communications, computer and consulting, and building occupancy costs. Recoveries are received from the distribution of supplies and services within the ministry and to other ministries and outside agencies and facilities.
- (b) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account to maintain health services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
72,614,417	Administration and Support Services (net of recoveries).....	69,809,953
(2,500,000)	Recoveries from Health Improvement Fund.....	(2,500,000)
<u>70,114,417</u>	Total vote.....	<u>67,309,953</u>
	Group account classification	
	Salaries and benefits	17,873,146
	Operating costs	47,299,930
	Asset acquisitions	3,862,830
	Grants and contributions.....	3,232,121
	Other expenditures	<u>117,738</u>
		72,385,765
	Less recoveries	
	Supplies and services.....	2,530,539
	Other ministries	45,273
	Health Improvement Fund	<u>2,500,000</u>
		<u>5,075,812</u>
		<u>67,309,953</u>

Vote 40

PHARMACARE

Description

This vote provides for grants for full or partial subsidies on designated prescription drugs and dispensing fees, ostomy supplies and prosthetic appliances.

Appropriations		Actual Expenditures
<u>159,740,000</u>	Total vote.....	<u>157,473,941</u>
155,990,000	Estimated	
3,750,000	Supplement — Special Warrant No. 7	
<u>159,740,000</u>		
	Group account classification	
	Grants and contributions.....	<u>157,473,941</u>

Vote 41

MEDICAL SERVICES COMMISSION

Description

This vote provides for the payment for insured services and the development and administration of policies and programs under the Medical Services Plan including:

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and preparing for the negotiation of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides contributions to the Medical Services Plan for expenditures in excess of Medical Services Plan premium revenue. Medical Services Plan premiums are paid directly to the Medical Services Plan and are not recorded as provincial revenue or as a recovery to this vote. Expenditures of the plan include payments to physicians, dental surgeons, other practitioners and laboratories on a fee for service basis according to a schedule of fees approved by the Commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan is responsible for funding other expenses as required under negotiated contractual agreements with the British Columbia Medical Association.
- (c) *Recoveries from Health Improvement Fund*—This sub-vote provides for recoveries from the Health Improvement Fund Special Account to meet 1986/87 population and utilization cost pressures.

Appropriations	Classification by sub-vote	Actual Expenditures
26,706,147	Administration	24,256,762
578,294,354	Medical Services Plan	580,743,739
	—Fee for Service.....	529,546,664
524,564,243	—Salaried and Sessional Payments.....	48,297,075
49,530,111	—Disability Insurance and Education	
4,200,000	Fund	2,900,000
	Recoveries from Health Improvement Fund	(41,000,000)
(41,000,000)	Total vote.....	564,000,501
<u>564,000,501</u>		
540,373,948	Estimated	
23,626,553	Statutory— <i>Medical Services Commission Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)	
<u>564,000,501</u>		

Group account classification	
Salaries and benefits	13,157,734
Operating costs	10,015,806
Asset acquisitions	1,083,222
Grants and contributions.....	580,743,739
	<u>605,000,501</u>
Less Recoveries.....	41,000,000
	<u>564,000,501</u>

Vote 42

PREVENTIVE AND COMMUNITY CARE SERVICES

Description

This vote provides for the service delivery, program management and policy development for preventive and community care programs including:

- (a) *Preventive Services*—This sub-vote provides for the management and operation of preventive programs including public health nursing, public health inspection, health promotion and education, speech and hearing, nutrition, dental, epidemiology and medical health officers. It also provides clinical services for tuberculosis, sexually transmitted diseases, laboratory, pharmacy, kidney dialysis, home oxygen and other medical services. In addition, contributions are provided to municipalities for the delivery of certain preventive programs and to agencies providing health promotion programs. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
- (b) *Community Care Services*—This sub-vote provides for vital statistics, forensic psychiatric services, alcohol and drug programs, mental health services and services to the handicapped.
 - (i) *Vital Statistics*—provides for the registration and certification of births, deaths, marriages, divorces, name changes and other statistical services.
 - (ii) *Forensic Psychiatric Services*—provides for the management and operation of forensic psychiatric services to the courts and justice agencies in the province for adults and juveniles on an inpatient, outpatient and consultative basis. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
 - (iii) *Alcohol and Drug*—provides for the management and operation of outpatient clinics, detoxification centres and residential treatment centres through direct operations and financial contributions to private agencies. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
 - (iv) *Mental Health*—provides for the management and operation of Riverview Hospital, mental health centres, Burnaby Psychiatric Services and the Residential Care (boarding home, group home) Program. Financial contributions are provided to Greater Vancouver Mental Health Services. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
 - (v) *Services to the Handicapped*—provides for the rationalization of services to multi-handicapped persons in British Columbia through funding of Glendale Lodge and other facilities, community residential placements for children and adults, respite and other family support services, special care service initiatives throughout the province and the operation of a toll-free telephone referral service.
- (c) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account for initiatives related to acquired immune deficiency syndrome, kidney dialysis, home oxygen, handicapped services, children's mental health, other new initiatives and increases in operating costs.

Appropriations		Classification by sub-vote	Actual Expenditures
74,200,814		Preventive Services (net of recoveries).....	72,458,693
	4,998,716	—Program Management.....	4,976,757
	69,202,098	—Field Operations	67,481,936
199,282,145		Community Care Services (net of recoveries).....	198,327,288
	2,864,912	—Vital Statistics	2,686,175
	19,086,671	—Forensic Psychiatric Services	19,064,174
	22,874,442	—Alcohol and Drug	23,087,276
	125,958,020	—Mental Health	125,760,998
	28,498,100	—Services to the Handicapped	27,728,665
(24,500,000)		Recoveries from Health Improvement Fund.....	(24,500,000)
<u>248,982,959</u>		Total vote	<u>246,285,981</u>
245,420,959	Estimated		
3,562,000	Supplement — Special Warrant No. 8		
<u>248,982,959</u>			
Group account classification			
		Salaries and benefits	128,185,134
		Operating costs	34,363,809
		Asset acquisitions	1,914,061
		Grants and contributions	104,970,195
		Other Expenditures	1,352,782
			<u>270,785,981</u>
		Less Recoveries from Health Improvement Fund.....	24,500,000
			<u>246,285,981</u>

Vote 43

INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs including:

- (a) *Hospital Programs*—This sub-vote provides for program management and contributions for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning, hospital monitoring and data retrieval. Hospital operating contributions pay for the majority of operating costs of hospitals after deducting other sources of revenue. Included in this amount is a provision for hospital liability self insurance. This sub-vote also provides for contributions to the Red Cross, cancer clinics and other hospital and health related agencies and payments for computer services shared by hospitals and for out-of-province hospital services. In addition, it provides for payment of the provincial government's share of debt servicing for hospital construction and renovation projects, contributions for minor capital projects and payment of the provincial government's share of the purchase of approved equipment.
- (b) *Continuing Care*—This sub-vote provides for program management, direct service and contributions for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long term care assessment and community physiotherapy. Contributions include funding to proprietary and non-profit long term care facilities for the delivery of personal, intermediate and extended care services, homemaker agencies to provide care for clients in their own homes, adult day care for clients who cannot fully cope in the community but who do not require the fulltime use of a facility, and group homes for the handicapped. Contributions are also provided to municipalities and other health related agencies for the provision of home care and long term care services. These contributions normally pay the majority of operating costs after deducting revenue from direct charges to patients.
- (c) *Emergency Health Services*—This sub-vote provides for emergency health services including ground and air ambulance service throughout the province, the operation of an ambulance modification depot, training programs for emergency medical assistants and paramedic crews and coordination of the ministry's responsibility in disaster planning. Contributions are made to agencies which provide services on behalf of the Emergency Health Services Commission. Recoveries are received for work performed by the ambulance modification depot and from the Workers' Compensation Board for salaries paid to Commission employees injured on the job.
- (d) *Recoveries from Health Improvement Fund* — This sub-vote provides for recoveries from the Health Improvement Fund Special Account for workload increases, organ and bone marrow transplantation, new beds, increases in services, other new initiatives and increases in operating costs.

Appropriations		Classification by sub-vote	Actual Expenditures
1,736,874,525		Hospital Programs.....	1,736,874,525
	5,986,921	—Program Management.....	5,986,921
	1,611,661,420	—Operating Contributions to Hospitals.....	1,611,661,420
	81,111,185	—Hospital Construction and Renovation....	81,111,185
	38,114,999	—Hospital Equipment.....	38,114,999
330,361,583		Continuing Care.....	330,361,583
	2,817,999	—Program Management.....	2,817,999
	227,420,720	—Long-Term Care Facilities.....	227,420,720
	23,831,353	—Home Nursing Care.....	23,831,353
	822,432	—Community Physiotherapy.....	822,432
	56,897,304	—Homemaker Services.....	56,897,304
	4,140,973	—Adult Day Care.....	4,140,973
	2,779,832	—Group Homes for the Handicapped.....	2,779,832
	11,650,970	—Long Term Care Assessments.....	11,650,970
58,594,765		Emergency Health Services (net of recoveries).....	58,594,765
	2,079,816	—Program Management.....	2,079,816
	56,514,949	—Ambulance Services.....	56,514,949
(172,000,000)		Recoveries from Health Improvement Fund.....	(172,000,000)
1,953,830,873		Total vote.....	1,953,830,873

1,923,913,040	Estimated
29,468,000	Supplement — Special Warrant No. 9
449,833	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))
1,953,830,873	

Vote 43—Continued

Group account classification	
Salaries and benefits	64,765,369
Operating costs	16,430,273
Asset acquisitions	2,318,550
Grants and contributions	2,042,874,595
Other expenditures	2,668
	<u>2,126,391,455</u>
Less recoveries	
Other	<u>172,560,582</u>
	<u><u>1,953,830,873</u></u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
<u>0</u>	Reciprocal agreements		<u>0</u>
Group account classification			
Grants and contributions	15,370,366		
Less recoveries	<u>15,370,366</u>		
	<u>0</u>		

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
<u>11,710</u>	Veterans' Hospital Agreement		<u>11,710</u>
Group account classification			
Grants and contributions	<u>11,710</u>		
	<u>11,710</u>		

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures	
<u>0</u>	Richmond School District No. 38 — Preventive Services		<u>0</u>
Group account classification			
Grants and contributions	352,550		
Less recoveries	<u>352,550</u>		
	<u>0</u>		

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Hospital Management System.....	<u>0</u>
	Group account classification	
	Grants and contributions.....	45,000
	Less recoveries.....	<u>45,000</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Aids Lab Research.....	<u>0</u>
	Group account classification	
	Operating costs	36,883
	Asset acquisitions	<u>253,917</u>
		290,800
	Less recoveries.....	<u>290,800</u>
		<u>0</u>

MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
44	Minister's Office.....	148,133			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Transportation and Highways.....		(148,133)		
45	Ministry Operations.....	2,457,460			
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Ministry of Transportation and Highways.....		(739,364)		
	—Transfer to the Ministry of Energy, Mines and Petroleum Resources		(858,618)		
	—Transfer to the Office of the Premier		(859,478)		
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53).....		5,951,652		
	—Transfer to the Ministry of Energy, Mines and Petroleum Resources (Vote 53)		(5,951,652)		
	—Transfer from the Ministry of Economic Development (Vote 18)		360,000		
	—Transfer to the Ministry of Transportation and Highways (Vote 18).....		(360,000)		
	Special Accounts—				
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)	1,973,000			
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—Transfer to the Ministry of Transportation and Highways: <i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)		(1,973,000)		
		4,578,593	(4,578,593)		

DETAILS OF EXPENDITURE BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 44 MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Intergovernmental Relations, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>0</u>	Total vote	<u>0</u>
148,133	Estimated	
<u>(148,133)</u>	Transfer to the Ministry of Transportation and Highways	
<u>0</u>		

Vote 45

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry and for the development and coordination of policies, strategies and activities regarding British Columbia's relations with other governments at the provincial, federal and international levels. This vote also provides for the development of British Columbia's proposals to amend the Constitution and for the operation of British Columbia House, Ottawa, which represents provincial interests in Ottawa by monitoring federal policy and legislative initiatives and providing public information on all aspects of British Columbia. In addition, this vote provides for the Native Affairs Secretariat, which develops policy on various native issues, coordinates inter-ministry work on program issues, establishes and maintains liaison with Indian groups, local communities, and the federal government, and administers the First Citizens' Fund Special Account. A grant is provided to the Canadian Intergovernmental Conference Secretariat.

Appropriations		Actual Expenditures
0	Ministry Operations	0
2,457,460	—Estimated	
(739,364)	—Transfer to the Ministry of Transportation and Highways	
(858,618)	—Transfer to the Ministry of Energy, Mines and Petroleum Resources	
(859,478)	—Transfer to the Office of the Premier	
<u>0</u>	Total vote	<u>0</u>
2,457,460	Estimated	
(739,364)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)	
(858,618)	—Transfer to the Ministry of Transportation and Highways	
(859,478)	—Transfer to the Ministry of Energy, Mines and Petroleum Resources	
<u>0</u>	—Transfer to the Office of the Premier	
<u>0</u>		

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Provincial Secretary and Government Services (Vote 53)

Appropriations		Actual Expenditures
5,951,652	Estimated	0
(5,951,652)	Transfer to the Ministry of Energy, Mines and Petroleum Resources	
<u>0</u>		<u>0</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)—

Transfer from the Ministry of Economic Development (Vote 18)

Appropriations		Actual Expenditures
360,000	Estimated	0
(360,000)	Transfer to the Ministry of Transportation and Highways	
<u>0</u>		<u>0</u>

MINISTRY OF LABOUR AND CONSUMER SERVICES
Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
46	Minister's Office.....	236,168		236,168	224,869
47	Ministry Operations.....	22,227,574		22,227,574	18,872,539
	Statutory— <i>Industrial Relations Reform Act</i> (S.B.C. 1987, chap. 24, sec. 67)—Admin- istration Costs		5,940,149	5,940,149	5,940,149
		<u>22,463,742</u>	<u>5,940,149</u>	<u>28,403,891</u>	<u>25,037,557</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 46

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour and Consumer Services, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>236,168</u>	Total vote.....	<u>224,869</u>
Group account classification		
Salaries and benefits		214,237
Operating costs		10,517
Asset acquisitions		115
		<u>224,869</u>

Vote 47

MINISTRY OPERATIONS

Description

This vote provides for ministry programs and activities, including:

- (a) *Administration and Support Services*—This sub-vote provides for the ministry's management and central services including financial, personnel, communications, information systems and other administrative systems.
- (b) *Labour Relations*—This sub-vote provides services related to harmonious labour relations, including mediation services, administration of the *Employment Standards Act*, support services to the Labour Relations Board and British Columbia Council of Human Rights, and related policy services.
- (c) *Labour Relations Board*—This sub-vote provides for the administration of the *Labour Code*.
- (d) *Workers' Compensation Review Board and Compensation Advisory Services*—This sub-vote provides for the operation of the Workers' Compensation Review Board, an agency established under the *Workers Compensation Act*, which reviews decisions made by the Workers' Compensation Board. Compensation Advisory Services provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. The costs associated with the Workers' Compensation Review Board and the Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers Compensation Act*.
- (e) *British Columbia Council of Human Rights*—This sub-vote provides for the administration of provincial human rights legislation, including a public education program.
- (f) *Consumer Services*—This sub-vote provides for the promotion of fairness and understanding in the marketplace through the development, administration and enforcement of consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates certain aspects of cemetery, motor dealer and travel firm operations, assists over-committed debtors through counselling and debt pooling arrangements and investigates trade practices violations involving consumer loss. This sub-vote also provides for consumer education concerning rights and obligations, information and advice to the business community, research and advice on a wide variety of commercial matters related to consumers and administration of the *Residential Tenancy Act, 1984*, which governs the relationship between landlords and tenants who rent residential premises.
- (g) *Liquor Control and Licensing*—This sub-vote provides for the overall direction and control of policy development, administration and inspections in support of the *Liquor Control and Licensing Act* and regulations.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,850,000	Administration and Support Services	3,516,162
7,418,006	Labour Relations	6,911,441
3,565,855	Labour Relations Board	1,039,895
10	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	(10)
1,077,799	British Columbia Council of Human Rights	1,070,044
3,135,156	Consumer Services	3,717,665
2,180,748	Liquor Control and Licensing	2,617,342
<u>22,227,574</u>	Total vote	<u>18,872,539</u>
	Group account classification	
	Salaries and benefits	15,944,448
	Operating costs	6,596,333
	Asset acquisitions	829,124
	Grants and contributions	87,042
		<u>23,456,947</u>
	Less Recoveries	4,584,408
		<u>18,872,539</u>

Statutory

INDUSTRIAL RELATIONS REFORM ACT (S.B.C. 1987, chap. 24, sec. 67)

Appropriations		Actual Expenditures
<u>5,940,149</u>	Administration costs.....	<u>5,940,149</u>
Group account classification		
	Salaries and benefits	2,451,640
	Operating costs	2,073,202
	Asset acquisitions	<u>1,415,307</u>
		<u>5,940,149</u>

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
48	Minister's Office.....	235,919		235,919	233,282
49	Ministry Operations.....	26,379,686		26,379,686	26,208,054
50	Municipal Revenue Sharing	231,000,000		231,000,000	231,000,000
51	Transit Services.....	158,635,000		158,635,000	158,578,626
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 14)				
	—Provision for Doubtful Accounts		223,729	223,729	223,729
	Special Accounts—				
	<i>Revenue Sharing Act</i> (R.S.B.C. 1979, chap. 368, sec. 3)—Revenue Sharing Fund (see D 164 for detail)	230,750,000		230,750,000	228,437,657
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2 (1))—Down- town Revitalization (see D 156 for de- tail)	250,000	173,409	423,409	423,409
	<i>University Endowment Lands Act</i> (R.S.B.C. 1979, chap. 420, sec. 3 (1))—University Endowment Lands Administration (see D 166 for detail)	1,542,000		1,542,000	1,462,795
	Less Transfer to the Special Account from Vote 50.....	(231,000,000)		(231,000,000)	(231,000,000)
		<u>417,792,605</u>	<u>397,138</u>	<u>418,189,743</u>	<u>415,567,552</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 48

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>235,919</u>	Total vote.....	<u>233,282</u>
Group account classification		
Salaries and benefits		226,030
Operating costs		<u>7,252</u>
		<u>233,282</u>

Vote 49

MINISTRY OPERATIONS

Description

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

- (a) *Administration and Support Services*—This sub-vote provides for executive direction and administrative services to the operating programs of the ministry. This sub-vote also provides for policy research and development, legislative review, budget coordination, financial administration, personnel administration, office management and accommodation, data processing services, communications services, information services, administration of the *Home Owner Grant Act* and the Provincial/Municipal Partnership Program, and advice and assistance in community and regional development processes as they relate to local government and administration of the *Islands Trust Act*. Contributions are made to regional districts to cover expenses related to the election of Trustees to the Islands Trust.
- (b) *Local Government Services*—This sub-vote provides for the Office of the Inspector of Municipalities and the review and monitoring of local government administrative and financial practices and procedures as well as advisory, administrative and technical support services to municipal officers. Included in these functions are municipal financial and administrative services, collection, recording and assessment of municipal and regional statistical and related information, engineering analysis of local government water and sewerage construction projects, and investigations into local government issues.
- (c) *Safety and Standards*—This sub-vote provides for public safety programs including the Office of the Fire Commissioner, the establishment of building construction and safety standards, inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides and refrigerator systems, public education and training support for public safety personnel through contributions to the Fire Academy, investigations and the licensing of technical personnel. This sub-vote also provides for the administration of the Downtown Revitalization Program.
- (d) *University Endowment Lands*—This sub-vote provides for the management and operation of the University Endowment Lands including a recoverable contribution to the City of Vancouver for back-up fire protection services. Recoveries also include fees, licences, ratepayer contributions and revenue from the sale of sundry items.
- (e) *Provincial Capital Commission*—This sub-vote provides for provincial contributions toward the general operation of the Provincial Capital Commission and its responsibilities for preserving, upgrading and planning amenities within the capital district.
- (f) *Grants and Contributions*—This sub-vote provides for grants and contributions to local governments and improvement districts. Included in this function are conditional and unconditional grants for local services to provincial property as provided under the *Municipal Aid Act* and other general grants to assist local authorities in financing various projects and services.

Appropriations	Classification by sub-vote	Actual Expenditures
5,451,388	Administration and Support Services	5,240,844
1,458,139	Local Government Services	1,345,174
13,462,381	Safety and Standards	13,596,781
3,202,778	University Endowment Lands (net of recoveries)	3,164,837
555,000	Provincial Capital Commission	555,000
2,250,000	Grants and Contributions	2,305,418
<u>26,379,686</u>	Total vote	<u>26,208,054</u>
Group account classification		
	Salaries and benefits	17,086,367
	Operating costs	6,314,773
	Asset acquisitions	720,935
	Grants and contributions	3,533,750
		<u>27,655,825</u>
	Less recoveries	
	University Endowment Lands	<u>1,447,771</u>
		<u>26,208,054</u>

Vote 50

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the Revenue Sharing Fund Special Account which was created in 1977. The amount of the transfer is in accordance with the provisions of the *Revenue Sharing Act, 1979* and subsequent amendments. It includes:

- (a) *Revenue Sharing Grant Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Fund Special Account to provide for conditional and unconditional grants to British Columbia municipalities and regional districts.
- (b) *Revenue Sharing Stabilization Account*—This sub-vote provides for the transfer of funds to the Revenue Sharing Stabilization Account within the Revenue Sharing Fund Special Account. Funds from this account are available for purposes of grant stabilization.

Appropriations	Classification by sub-vote	Actual Expenditures
230,750,000	Revenue Sharing Grant Account	230,750,000
250,000	Revenue Sharing Stabilization Account	250,000
<u>231,000,000</u>	Total vote.....	<u>231,000,000</u>
Group account classification		
	Grants and contributions.....	<u>231,000,000</u>

Vote 51

TRANSIT SERVICES

Description

This vote provides for contributions to transit services including:

- (a) *British Columbia Transit*—This sub-vote provides for contributions to public passenger transportation services in large and small communities throughout the province and includes contributions to the SkyTrain rapid transit system in the Greater Vancouver region. This sub-vote also provides for contributions for transportation services to the disabled in various communities throughout the province.
- (b) *SkyTrain Guideway*—This sub-vote provides for debt servicing and retirement of the fifty per cent share of the SkyTrain guideway capital costs directly assumed by the provincial government.

Appropriations		Actual Expenditures
119,705,000	British Columbia Transit.....	119,651,556
38,930,000	SkyTrain Guideway.....	38,927,070
<u>158,635,000</u>	Total vote.....	<u>158,578,626</u>
Group account classification		
	Grants and contributions.....	<u>158,578,626</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 14)

Appropriations		Actual Expenditures
<u>223,729</u>	Provision for Doubtful Account	<u>223,729</u>
Group account classification		
	Other expenditures.....	<u>223,729</u>

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
52	Minister's Office.....	206,621		206,621	196,526
53	Ministry Operations.....	54,368,021			
	Supplement—Special Warrant No. 10.....		950,000		
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	—Transfer to the Office of the Premier .		(3,684,000)		
	—Transfer to the Ministry of Inter-governmental Relations		(5,951,652)	45,682,369	44,305,775
54	Pensions and Employee Benefits Administra-tion	10		10	
55	Pensions and Employee Benefits Contribu-tions	10			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		539,033	539,043	539,043
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — net of recoveries				
	—Crease Family Records				
	—Cominco Papers				
	—Canadian Broadcast Corporation Records				
	<i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 49 (3))		4,990,156	4,990,156	4,990,156
	<i>Pension (Public Service) Amendment Act</i> (S.B.C. 1987, chap. 63, secs. 1 and 2)... ..		42,250,000	42,250,000	42,250,000
	<i>Elections Act</i> (R.S.B.C. 1979, chap. 103, sec. 191)				
	—1986 General Election Expenses				
	—Election Expenses—Boundary-Similkameen		180	180	180
	<i>Inquiry Act</i> (R.S.B.C. 1979, chap. 198, sec. 18)				
	—Royal Commission on Education		1,919,281	1,919,281	1,919,281
	—Royal Commission on Electoral Boundaries		753,479	753,479	753,479
	—Social Housing Commission		2,627	2,627	2,627
	—Royal Commission on Coquihalla Highway Costs		452,735	452,735	452,735
	—Royal Commission on Oakalla Prison		58,074	58,074	58,074
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 58)				
	—Insurance Claims: Health Care Facili-ties		144,388	144,388	144,388
	—Insurance Claims and Administration: School Districts and Colleges		15,000	15,000	15,000
		<u>54,574,662</u>	<u>42,439,301</u>	<u>97,013,963</u>	<u>95,627,264</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, and includes the salaries of the Provincial Secretary and Minister of Government Services and the immediate staff.

Appropriations		Actual Expenditures
<u>206,621</u>	Total vote.....	<u>196,526</u>
Group account classification		
	Salaries and benefits	185,407
	Operating costs	9,235
	Asset acquisitions	1,884
		<u>196,526</u>

Vote 53

MINISTRY OPERATIONS

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, the *Lottery Act*, the *Queen's Printer Act*, the *Election Act*, the *Inquiry Act*, the *Document Disposal Act*, the *Public Service Act*, and the provision of central services to the Legislature, the Executive Council, government ministries and offices and participating public bodies. Major activities include:

- (a) *Administration and Support Services*—This sub-vote provides for administration and support to the ministry and the Lottery Fund Special Account through:
 - (i) General Administration—provides for the ministry executive, general administration, planning and development of policy for communications and other ministry programs, financial and personnel management and management of information systems; and
 - (ii) Lottery Grants Administration—provides for the administration of grants from the Lottery Fund Special Account as authorized by the *Lottery Act*. Funds are also provided to the Ministry of Attorney General for the licensing and inspection of lotteries, bingos, casinos and other forms of social gambling in the province. All expenditure is recovered from the Lottery Fund Special Account.
- (b) *Provincial Secretary*—This sub-vote provides for the programs and activities of the Provincial Secretary. Acting as secretariat to government, the Provincial Secretary provides specialized and statutory services to the executive and government including:
 - (i) Protocol and Special Services—provides for the expenses of cabinet and its members, cabinet committees, travel expenses of members of the Executive Council, Parliamentary Secretaries and related staff within Canada including the payment of prescribed allowances, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries. Grants are provided for the Queen Elizabeth II British Columbia Centennial Scholarship;
 - (ii) Government House—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor;
 - (iii) Legislative Buildings Operations—provides for the operation and maintenance costs of the legislative buildings and Government House;
 - (iv) Provincial Elections—provides for the administration of provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list as required by the *Election Act*; and
 - (v) Public Service Commission—provides for the fees and salaries of the Commissioners and staff, and the expenses of the Commission in the processing and hearing of appeals under the *Public Service Act*.
- (c) *Government Services*—This sub-vote provides central services to special offices, ministries and participating public bodies:
 - (i) Postal Services—provides for the costs of postal services. Costs are fully recovered from special offices, ministries and participating public bodies;
 - (ii) Telecommunications Services—provides for the administrative and operating costs of the government telecommunications network; technical assistance and specialized services related to communications; purchase, rental and operation of telephone and communication systems; and operation of telephone switchboards in certain locations. Costs are fully recovered from special offices, ministries and participating public bodies;
 - (iii) Queen's Printer—provides for printing services and stationery supplies. Costs are fully recovered from special offices, ministries and participating public bodies;
 - (iv) Vehicle Management—provides for management and policy development for the government vehicle fleet. A portion of these costs is recovered from special offices and ministries;
 - (v) Air Services—provides for air transportation services required by the government including emergency air ambulance services. This includes the acquisition and maintenance of aircraft, air and ground crews and related operating and administrative costs. A portion of these costs are recovered from special offices, ministries, and participating public bodies for staff travelling on government aircraft;
 - (vi) Risk Management Services—provides for technical advice and support services to special offices and ministries for insurance and risk management;
 - (vii) Records Management—provides for a centralized records management service for government including technical microfilming advice and support, and for the performance of duties prescribed under the *Document Disposal Act*; and
 - (viii) Provincial Archives—provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the province.
- (d) *Government Personnel Services*—This sub-vote provides for the planning, development, implementation and administration of personnel policies and practices including those pertaining to the staffing, recruitment, selection and appointment of employees, the placement of employees who are supernumerary, disabled, or returning from long-term disability, the system of job evaluation and the classification of positions, the determination and review of the rates of compensation, employee benefits and allowances, and the design and development of staff training and safety programs. This sub-vote also provides for the negotiation and administration of collective agreements on behalf of government under the *Public Service Labour Relations Act*. Settlement payments for grievance arbitration and rights disputes, other personnel

Vote 53—Continued

related settlements agreed to by the division and the employer's share of costs for boards of arbitration are also provided for in the sub-vote. A grant is provided for membership in the Public Employers of British Columbia.

- (e) *Public Affairs Bureau*—This sub-vote provides for the planning, coordination and implementation of communication policy and programs, information services, and the operation of production centres, for special offices, ministries and participating public bodies.
- (f) *Government Agents*—This sub-vote provides for the delivery of programs, services and information to the public in locations throughout the province on behalf, or in support, of ministries and participating public bodies. A portion of these costs is recovered from ministries and participating public bodies.

Appropriations		Classification by sub-vote	Actual Expenditures
7,247,790		Administration and Support Services (net of recoveries).....	7,132,341
	7,247,780	—General Administration.....	7,132,341
	10	—Lottery Grants Administration.....	0
9,239,878		Provincial Secretary.....	10,428,971
	1,903,686	—Protocol and Special Services.....	2,291,720
	337,140	—Government House.....	336,871
	3,622,000	—Legislative Buildings Operations.....	5,063,997
	3,200,052	—Provincial Elections.....	2,585,692
	177,000	—Public Service Commission.....	150,691
13,758,762		Government Services (net of recoveries).....	13,136,996
	10	—Postal Services.....	0
	500,010	—Telecommunications Services.....	566,577
	10	—Queen's Printer.....	0
	1,198,314	—Vehicle Management.....	1,248,897
	7,998,071	—Air Services.....	7,270,527
	402,220	—Risk Management Services.....	371,662
	1,425,828	—Records Management.....	1,344,786
	2,234,299	—Provincial Archives.....	2,334,547
0		Government Personnel Services.....	0
	5,951,652	—Estimated.....	
	(5,951,652)	—Transfer to the Ministry of Intergovern- mental Relations.....	
1,977,606		Public Affairs Bureau.....	0
	5,661,606	—Estimated.....	
	(3,684,000)	—Transfer to the Office of the Premier.....	
13,458,333		Government Agents.....	13,607,467
45,682,369		Total vote.....	44,305,775
54,368,021	Estimated		
950,000	Supplement — Special Warrant No. 10		
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)		
(3,684,000)	—Transfer to the Office of the Premier		
(5,951,652)	—Transfer to the Ministry of Intergovernmental Relations		
45,682,369			
Group account classification			
	Salaries and benefits.....	29,717,166	
	Operating costs.....	66,880,394	
	Asset acquisitions.....	5,644,371	
	Grants and contributions.....	275,014	
	Inventories for resale.....	22,514,080	
	Other expenditures.....	1,493,004	
		126,524,029	
Less recoveries			
	Postal Services.....	10,708,506	
	Queen's Printer.....	29,596,960	
	Lottery Fund.....	518,442	
	Telecommunications.....	33,998,204	
	Other.....	7,396,142	
		82,218,254	
		44,305,775	

Vote 54

PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION

Description

This vote provides for the cost of the Superannuation Commission including:

- (a) *Pensions Administration*—This sub-vote provides for the development of pension policies and the operation of nine pension plans as authorized by the following statutes or regulations:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
 British Columbia Rail Limited pension fund rules and regulations;
 British Columbia Hydro and Power Authority pension fund regulations;
 British Columbia Power Commission superannuation fund regulations; and
 Workers' Compensation Board superannuation fund plan.

- (b) *Employee Benefits Administration*—This sub-vote provides for the administration of employee benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes.

- (c) *Chargebacks to Special Offices, Ministries and Pension Funds*—This sub-vote provides for the full recovery of the costs of administering pensions and employee benefits from special offices, ministries and pension funds.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5,304,557	Pension Administration	4,750,197
351,842	Employee Benefits Administration	350,406
	Chargebacks to Special Offices, Ministries and Pension Funds	
(5,656,389)	(recoveries)	(5,100,603)
<u>10</u>	Total vote	<u>0</u>
Group account classification		
	Salaries and benefits	2,952,901
	Operating costs	1,806,301
	Asset acquisitions	341,401
		<u>5,100,603</u>
	Less recoveries	
	Ministries	351,842
	Other	<u>4,748,761</u>
		<u>(5,100,603)</u>
		<u>0</u>

Vote 55

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the costs to government of statutory and other employee benefits including:

(a) *Pension Contributions and Retirement Benefits:*

- (i) Provincial Pension—provides for the costs of employer contributions as required by the *Pension (Public Service) Act*;
- (ii) Miscellaneous Statutory Items—provides for the employer's costs for minor statutory requirements under the *Pension (Public Service) Act* such as payments in recognition of war service;
- (iii) Canada Pension—provides for the employer's costs of matching employee contributions to the Canada Pension Plan;
- (iv) Members of the Legislative Assembly Superannuation—provides for the cost of government contributions as required by the *Legislative Assembly Allowances and Pension Act*; and
- (v) Death and Retiring Benefits—provides for the costs of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances and costs granted to eligible employees.

Recoveries are received from participating public bodies for employer contributions made on their behalf by the government's central pay office which administers their payrolls.

(b) *Employee Health, Insurance and Other Benefits:*

- (i) Extended Health and Dental—provides for the employer's costs for the extended health and dental plan;
- (ii) Group Insurance—provides for the employer's costs for the group life insurance plan;
- (iii) Medical Services Plan—provides for the full payment by the employer of employee medical services plan premiums;
- (iv) Long Term Disability—provides for employer contributions to the long term disability plan;
- (v) Group Aviation Accident Insurance—provides for the employer's costs for group air travel insurance coverage;
- (vi) Unemployment Insurance—provides for the employer's costs for unemployment insurance premiums;
- (vii) Workers' Compensation—provides for the employer's costs for the assessment levied by the Workers' Compensation Board; and
- (viii) Other Benefits—provides for the employer's costs for benefits for licensed professional employees, management appointees and other employees not covered by a collective agreement, severance settlements and other miscellaneous benefits and related payments.

Recoveries are received from those public bodies which participate in the employee health and insurance benefit plans and, in certain circumstances, from employees.

(c) *Chargebacks to Special Offices and Ministries*—This sub-vote provides for the full recovery of the costs of pension contributions and retirement benefits and employee health, insurance and other benefits from all special offices and ministries for employees covered by these plans and receiving these benefits.

Appropriations	Classification by sub-vote	Actual Expenditures
89,848,868	Pension Contributions and Retirement Benefits (net of recoveries)	89,848,868
66,202,412	—Provincial Pension	66,202,412
670,826	—Miscellaneous Statutory Items	670,826
14,345,970	—Canada Pension	14,345,970
703,893	—Members of the Legislative Assembly Superannuation	703,893
7,925,767	—Death and Retiring Benefits	7,925,767
92,836,923	Employee Health, Insurance and Other Benefits (net of recoveries)	92,836,923
19,758,972	—Extended Health and Dental	19,758,972
3,058,670	—Group Insurance	3,058,670
14,015,630	—Medical Services Plan	14,015,630
10,687,812	—Long Term Disability	10,687,812
166,749	—Group Aviation Accident Insurance	166,749
24,342,148	—Unemployment Insurance	24,342,148
4,079,851	—Workers' Compensation	4,079,851
16,727,091	—Other Benefits	16,727,091
(182,146,748)	Chargebacks to Special Offices and Ministries (recoveries)	(182,146,748)
539,043	Total vote	539,043

10

Estimated

539,033

Statutory—*Financial Administration Act* (S.B.C. 1981, chap. 15, sec. 20 (3))

539,043

Vote 55—Continued

Group account classification		
Salaries and benefits		182,685,791
<i>Less recoveries</i>		
Provincial Pension Plan	1,301,357	
Canada Pension Plan.....	299,012	
Death and Retiring Benefits.....	107,396	
Extended Health and Dental	4,270,567	
Group Insurance.....	1,586,945	
Medical Services Plan	443,824	
Long Term Disability.....	12,188	
Unemployment Insurance	515,037	
Workers' Compensation Board	1,977,850	
Transfer to Vote 67—Contingencies	6,390,983	
Other ministries	165,241,589	
		<u>182,146,748</u>
		<u>539,043</u>

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
<u>58,074</u>	Royal Commission on Oakalla Prison	<u>58,074</u>
Group account classification		
	Salaries and benefits	3,806
	Operating costs	<u>54,268</u>
		<u>58,074</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56)

Appropriations		Actual Expenditures
<u>144,388</u>	Insurance Claims: Health Care Facilities	<u>144,388</u>
Group account classification		
	Operating costs	<u>144,388</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 56)

Appropriations		Actual Expenditures
<u>15,000</u>	Insurance Claims and Administration: School Districts and Colleges	<u>15,000</u>
Group account classification		
	Operating costs	<u>15,000</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Crease Family Records	<u>0</u>
Group account classification		
	Operating costs	6,300
	Less recoveries	<u>6,300</u>
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Cominco Papers	<u>0</u>
Group account classification		
	Operating costs	3,680
	Less recoveries	<u>3,680</u>
		<u>0</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 49 (3))

Appropriations		Actual Expenditures
<u>4,990,156</u>	Total expenditure.....	<u>4,990,156</u>
	Group account classification	
	Salaries and benefits	<u>4,990,156</u>

Statutory

PENSION (PUBLIC SERVICE) AMENDMENT ACT (S.B.C. 1987, chap. 63, secs. 1 and 2)

Appropriations		Actual Expenditures
<u>42,250,000</u>	Total expenditure.....	<u>42,250,000</u>
	Group account classification	
	Salaries and benefits	<u>42,250,000</u>

Statutory

ELECTION ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations		Actual Expenditures
<u>0</u>	1986 General Election Expense.....	<u>0</u>

Statutory

ELECTION ACT (R.S.B.C. 1979, chap. 103, sec. 191 (1))

Appropriations		Actual Expenditures
<u>180</u>	Election Expenses — Boundary-Similkameen	<u>180</u>
	Group account classification	
	Operating costs	<u>180</u>

Statutory

INQUIRY ACT (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
<u>1,919,281</u>	Royal Commission on Education.....	<u>1,919,281</u>
	Group account classification	
	Salaries and benefits	155,845
	Operating costs	1,655,700
	Asset acquisitions	107,627
	Other expenditures	<u>109</u>
		<u>1,919,281</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
<u>753,479</u>	Royal Commission on Electoral Boundaries	<u>753,479</u>
	Group account classification	
	Salaries and benefits	98,727
	Operating costs	624,375
	Asset acquisitions	<u>30,377</u>
		<u>753,479</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
<u>2,627</u>	Social Housing Commission	<u>2,627</u>
	Group account classification	
	Operating costs	<u>2,627</u>

Statutory*INQUIRY ACT* (R.S.B.C. 1979, chap. 198, sec. 8)

Appropriations		Actual Expenditures
<u>452,735</u>	Royal Commission on Coquihalla Highway Costs	<u>452,735</u>
	Group account classification	
	Salaries and benefits	73,240
	Operating costs	373,841
	Asset acquisitions	<u>5,654</u>
		<u>452,735</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Canadian Broadcast Corporation Records	<u>0</u>
	Group account classification	
	Operating costs	10,000
	Less recoveries	<u>10,000</u>
		<u>0</u>

MINISTRY OF SOCIAL SERVICES AND HOUSING
Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
56	Minister's Office.....	216,355		216,355	211,932
57	Ministry Operations.....	1,385,939,454		1,385,939,454	1,373,235,549
58	British Columbia Home Program.....	10		10	
	Statutory—				
	Special Accounts— <i>Home Conversion and</i>				
	<i>Leasehold Loan Act</i> (R.S.B.C. 1979,				
	chap. 170, sec. 17 (1)), and <i>Home Pur-</i>				
	<i>chase Assistance Act</i> (R.S.B.C. 1979,				
	chap. 172, sec. 21 (1))—Provincial				
	Home Acquisition (see D 163 for detail)	5,275,000	264,853	5,539,853	5,539,853
		<u>1,391,430,819</u>	<u>264,853</u>	<u>1,391,695,672</u>	<u>1,378,987,334</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 56

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Social Services and Housing, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>216,355</u>	Total vote.....	<u>211,932</u>
Group account classification		
	Salaries and benefits	199,083
	Operating costs	6,850
	Asset acquisitions	<u>5,999</u>
		<u>211,932</u>

Vote 57

MINISTRY OPERATIONS

Description

This vote provides for the administration, operation and delivery of ministry income security programs and social services including:

- (a) *Administration and Support Services*—This sub-vote provides for overall direction and development of ministry programs and services, home mortgage services and assisted rental program grants, administrative support and management services to ministry operations. This sub-vote also provides for rental and maintenance of buildings and offices occupied by the ministry headquarters, the costs of communications services for the ministry and for data processing and consulting services. Recoveries are received from the sale of surplus goods and materials.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices and community-based programs and for rental and maintenance of buildings and offices occupied by ministry field services. This sub-vote also provides for contributions to social service agencies for complementary programs.
- (c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Services are provided by means of grants and contributions to funded agencies. Recoveries are received from the federal government in the form of family allowance payments for children-in-care.
- (d) *Rehabilitation and Support Services*—This sub-vote provides for ministry-operated residential care, social services and training for the physically and mentally handicapped, as well as grants and contributions for these services and for the provision of community-based services and day care. This sub-vote also provides for the rental and maintenance of facilities for handicapped persons. Recoveries are received from the Medical Services Plan for salaried and sessional medical services.
- (e) *GAIN Programs*—This sub-vote provides for grants and contributions for income assistance and special allowances to persons in need, a minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and training and rehabilitation for GAIN recipients.
- (f) *Services to Seniors*—This sub-vote provides for grants and contributions for an additional monthly payment to seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance, Shelter Aid for Elderly Renters (SAFER), subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the federal Guaranteed Income Supplement, and counselling services for senior citizens. Recoveries are received from the sale of bus passes to eligible persons.
- (g) *British Columbia Housing Management Commission* — This sub-vote provides for the provision of subsidies to the British Columbia Housing Management Commission for social housing assistance.

Appropriations		Classification by sub-vote	Actual Expenditures
47,583,858		Administration and Support Services (net of recoveries).....	41,542,761
108,177,304		Direct Community Services.....	110,677,205
115,454,912		Services for Families and Children (net of recoveries).....	116,011,482
155,515,648		Rehabilitation and Support Services (net of recoveries).....	150,245,950
	51,515,843	—Day Care, and Training and Support for the Handicapped.....	50,003,279
	51,750,972	—Community Residential Care Services....	47,170,832
	6,960,352	—Community Contracted Services.....	6,813,509
	45,288,481	—Special Programs for the Retarded.....	46,258,330
906,654,161		GAIN Programs.....	905,442,987
	864,838,302	—Income Assistance Program.....	864,959,068
	11,597,797	—Opportunities to Independence (JobTrac).....	10,836,984
	30,218,062	—Health Care and Dental Services.....	29,646,935
35,783,101		Services to Seniors (net of recoveries).....	33,005,664
	21,200,000	—Seniors Supplement.....	20,486,941
	7,400,000	—Shelter Aid for Elderly Renters (SAFER).....	6,498,907
	6,933,100	—Bus Pass Program.....	5,815,136
	250,001	—Seniors Counselling Service.....	204,680
16,770,470		British Columbia Housing Management Commission.....	16,309,500
<u>1,385,939,454</u>		Total vote.....	<u>1,373,235,549</u>

Vote 57—Continued

Group account classification	
Salaries and benefits	140,670,074
Operating costs	51,294,274
Asset acquisitions	5,413,307
Grants and contributions	1,179,593,262
	1,376,970,917
Less Recoveries	3,735,368
	<u>1,373,235,549</u>

Vote 58

BRITISH COLUMBIA HOME PROGRAM

Description

This vote provides for the interest cost on direct government borrowings undertaken to finance the British Columbia Home Program. Under this program, loans from the Crown Land Account were made available to homeowners until September 30, 1985 to reduce the interest rate to 12 per cent on the first \$60,000 of their mortgage debt. The loans were repayable on or before September 30, 1986, at which time they began to accrue interest. The remaining balance outstanding on these loans is for those recipients who were unable to repay on or before September 30, 1986, and who are repaying by monthly instalments over a five-year period under the terms of a repayment agreement. The interest costs incurred by government under this vote are fully recovered from Vote 66—Management of the Public Debt.

Appropriations		Actual Expenditures
3,000,000	Classification by sub-vote	
(2,999,990)	British Columbia Home Program Interest Cost	1,851,844
	Recoveries from Management of the Public Debt Vote	<u>(1,851,844)</u>
<u>10</u>	Total Vote	<u>0</u>
	Group account classification	
	Other expenditures	1,851,844
	Less Recoveries	<u>1,851,844</u>
		<u>0</u>

MINISTRY OF TOURISM, RECREATION AND CULTURE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
59	Minister's Office.....	228,460		228,460	217,502
60	Ministry Operations.....	50,675,347			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))....		(375,289)	50,300,058	50,166,384
	Statutory— Special Accounts—				
	<i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7 (1))—Provin- cial Computerization of Libraries (see D 162 for detail).....	292,000		292,000	28,345
	<i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 6)—British Columbia Cultural Fund (see D 154 for detail).. <i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 4)—Physical Fitness and Amateur Sports Fund (see D 155 for detail)	1,594,000		1,594,000	1,399,806
		1,650,000		1,650,000	1,649,585
		<u>54,439,807</u>	<u>(375,289)</u>	<u>54,064,518</u>	<u>53,461,622</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 59

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Tourism, Recreation and Culture, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>228,460</u>	Total vote.....	<u>217,502</u>
Group account classification		
	Salaries and benefits	206,740
	Operating costs	8,761
	Asset acquisitions	<u>2,001</u>
		<u>217,502</u>

Vote 60

MINISTRY OPERATIONS

Description

This vote provides for the ministry's programs to develop and market the province's tourism, heritage, culture and recreation potential including:

- (a) *Administration and Support Services*—This sub-vote provides for the general administration of the ministry including executive direction, public affairs, financial services, research, personnel, communications, information systems, administration services and for communication with the tourism industry. This sub-vote also includes financial assistance to the Provincial Tourist Advisory Council. Fee for service contributions are provided to organizations to support special projects which complement ministry programs.
- (b) *Marketing*—This sub-vote provides for the local, national and international marketing of British Columbia as a tourist destination. Activities include the coordination and implementation of tourism advertising, operation of sales offices in London (England), San Francisco, Los Angeles and Seattle, and the promotion of special events, trade conventions, sales and the commercial film industry. Fee for service contributions are provided to regional tourism associations for the support of joint marketing programs.
- (c) *Development*—This sub-vote provides for the ministry's assistance and coordination in the development of the tourism industry in the province. Activities include providing advisory services to the industry to assist in upgrading educational skills and accommodation counselling services, encouraging greater cooperation among government, industry operators and industry associations, and identifying and assisting in the development of tourism products and opportunities to respond to market demand. This sub-vote also provides for the establishment of the Pacific Rim Institute of Tourism. Fee for service contributions are provided to the Travel Information Network and to organizations to partially support tourism development projects.
- (d) *Culture, Recreation and Historic Resources*—This sub-vote provides for the delivery of government programs under the *Museum Act* including the operation of the Provincial Museum, the *Library Act*, and the *Heritage Conservation Act* including the administration of the Heritage Trust. This sub-vote also provides for the administration of the British Columbia Cultural Fund Special Account, the Physical Fitness and Amateur Sports Fund Special Account, and certain programs under the *Lottery Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, amateur sports and recreation, and historic resources. Fee for service contributions are made to organizations to support projects which complement these activities. A portion of the cost of administering the Heritage Trust is recovered from the Trust.
- (e) *Attractions Operations*—This sub-vote provides for the management and promotion of historic sites including Barkerville and Fort Steele and for the liaison with the Pacific National Exhibition. Contributions are provided towards the operation of the Royal Hudson Steam Train.

Appropriations		Actual Expenditures
	Classification by sub-vote	
4,290,560	Administration and Support Services	8,301,113
17,442,279	Marketing	18,745,127
2,461,887	Development	2,405,867
22,803,275	Culture, Recreation and Historic Resources (net of recoveries) ...	17,455,492
3,302,057	Attractions Operations	3,258,785
<u>50,300,058</u>	Total Vote	<u>50,166,384</u>
50,675,347	Estimated	
(375,289)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>50,300,058</u>		
	Group account classification	
	Salaries and benefits	13,250,718
	Operating costs	23,574,437
	Asset acquisitions	882,729
	Grants and contributions	12,475,338
		<u>50,183,222</u>
	Less Recoveries	<u>16,838</u>
		<u>50,166,384</u>

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
61	Minister's Office	235,299		235,299	228,309
62	Administration and Support Services	14,759,725		14,759,725	14,539,248
63	Highway Operations Department	726,974,820			
	Statutory—				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(4,999,705)	721,975,115	671,357,302
64	Motor Vehicle Department	33,961,110		33,961,110	30,104,997
65	Transportation Policy Department	86,909,512		86,909,512	86,196,032
	Statutory—				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14)				
	— Transfer from the Ministry of Inter- governmental Relations (Vote 18)		360,000	360,000	360,000
	— Transfer from the Ministry of Inter- governmental Relations (Vote 44)		148,133	148,133	142,051
	— Transfer from the Ministry of Inter- governmental Relations (Vote 45)		739,364	739,364	645,527
	<i>Indian Cut-Off Lands Dispute Act</i> (S.B.C. 1982, chap. 50, sec. 5)		124,000	124,000	124,000
	Special Account —				
	<i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, secs. 13 and 14) — Transfer from the Ministry of Intergovernmental Relations — <i>Funds Control Act</i> (R.S.B.C. 1979, chap. 146, sec. 3) — First Citizens' Fund (see D 154 for detail)		1,973,000	1,973,000	1,673,728
		<u>862,840,466</u>	<u>(1,655,208)</u>	<u>861,185,258</u>	<u>805,371,194</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 61

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister and the immediate staff.

Appropriations		Actual Expenditures
<u>235,299</u>	Total vote.....	<u>228,309</u>
Group account classification		
Salaries and benefits		222,154
Operating costs		<u>6,155</u>
		<u>228,309</u>

Vote 62

ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for the executive direction of the ministry and for the administrative, communications and support services to the operating, planning and research programs, including the management of the ministry's resources.

Appropriations		Actual Expenditures
14,759,725	Total vote.....	14,539,248
Group account classification		
	Salaries and benefits	5,887,803
	Operating costs	8,156,617
	Asset acquisitions	493,294
	Grants and contributions.....	150
	Other expenditures	1,384
		<u>14,539,248</u>

Vote 63

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and freshwater ferry system and for the development and expansion of the system to meet transportation needs of industry and the general public and includes:

- (a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings and tunnels, the operation and replacement of equipment and winter maintenance involving snow and ice removal. Contributions are provided to various organizations in support of ski hill access, highway research and other transportation related activities. This sub-vote also provides for recoveries from within the ministry for the use of equipment or the provision of services.
- (b) *Highway Capital Maintenance*—This sub-vote provides for the improvement of the existing highway and ferry system to a prescribed level of maintenance and operation. In addition, this sub-vote provides for contributions to communities for participation in highway beautification and weed control projects.
- (c) *Small Bridges Program*—This sub-vote provides for the planning, engineering, survey, design, construction, reconstruction and improvement of small bridges and ferry landings throughout the provincial highway system.
- (d) *Highway Capital Construction*—This sub-vote provides for the development and expansion of the highway and ferry system in accordance with the economic development objectives of the provincial government. This includes planning, engineering, design, survey, construction, reconstruction, paving, and right-of-way acquisition and property purchase, all relating to provincial highways, roads, bridges, ferries, ferry landings, tunnels and weigh scales. It provides for the purchase of equipment and machinery and payment of authorized contributions to other levels of government and Crown corporations in connection with their transportation systems.
- (e) *Coquihalla Highway Construction*—This sub-vote provides for the construction of the Coquihalla Highway. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.
- (f) *Fraser River Crossing and Connectors*—This sub-vote provides for the construction of the Fraser River Crossing at Annacis and related projects. This includes planning, engineering, design, survey, construction, reconstruction, paving and right-of-way acquisition and property, equipment and machinery purchases.
- (g) *Hydro Development Highway Construction*—This sub-vote provides for all relocation and/or reconstruction costs of provincial highways resulting from construction of dams. All relocation and reconstruction costs are recovered from the British Columbia Hydro and Power Authority.

Appropriations		Classification by sub-vote	Actual Expenditures
299,772,926		Highway Maintenance (net of recoveries)	280,395,308
	273,474,922	—Road Maintenance	254,968,945
	15,315,257	—Bridge Maintenance.....	14,119,949
	10,982,747	—Ferry Maintenance and Operations	11,306,414
113,113,745		Highway Capital Maintenance.....	107,182,768
	43,452,275	—Road Capital Maintenance	42,651,519
	272,516	—Ferry Capital Maintenance	490,594
	69,388,954	—Paving Capital Maintenance	64,040,655

Vote 63—Continued

10,183,640		Small Bridges Program	7,714,826
184,866,701		Highway Capital Construction	152,728,210
	83,407,497	—Road Capital Construction	73,640,653
	22,286,592	—Bridge and Ferry Landings	15,749,248
	2,538,758	—Ferry Capital Construction	183,101
	8,812,112	—Paving Capital Construction	7,688,733
	38,901,638	—Planning and Engineering Services	34,358,633
	25,062,634	—Property Acquisition	18,012,307
	3,857,470	—Municipal Contributions	3,095,535
82,914,067		Coquihalla Highway Construction	97,345,440
	55,967,822	—Roads	71,078,048
	0	—Bridges	1,211,503
	21,100,285	—Paving	17,314,879
	3,845,960	—Planning and Engineering	4,231,695
	2,000,000	—Property Acquisition	3,509,315
31,124,026		Fraser River Crossing and Connectors	25,990,750
	22,469,399	—Roads	21,245,547
	4,162,633	—Bridges	2,108,744
	2,491,994	—Planning and Engineering	584,000
	2,000,000	—Property Acquisition	2,052,459
10		Hydro Development Highway Construction (net of recoveries)	0
	307,516	—Hydro Development Highway Con- struction Costs	445,068
	(307,506)	—Recoveries from B.C. Hydro and Power Authority	445,068
<u>721,975,115</u>		Total vote	<u>671,357,302</u>
726,974,820	Estimated		
(4,999,705)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		
<u>721,975,115</u>			
Group account classification			
	Salaries and benefits	196,395,154	
	Operating costs	220,507,788	
	Asset acquisitions	250,019,883	
	Grants and contributions	4,821,505	
	Other expenditures	232,186	
		<u>671,976,516</u>	
Less recoveries			
	British Columbia Hydro and Power Authority..	445,068	
	Other	<u>174,146</u>	
		619,214	
		<u>671,357,302</u>	

Vote 64

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, the *Commercial Transport Act*, the *Motor Vehicle (All Terrain) Act* and the *Highway (Industrial) Act* and accompanying regulations including:

- (a) *Administration and Safety*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for coordinated direction for the motor vehicle department and for planning, development and implementation of related policies and procedures including effective road user safety programs. Grants are provided to regional safety councils for coordinated activities promoting road user safety.
- (b) *Vehicle and Drivers Licensing*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes monitoring driving records, determining the ability and fitness of persons to operate motor vehicles and collecting revenue resulting from the issuance of licences and permits.
- (c) *Standards and Compliance*—This sub-vote provides for the development and implementation of industrial road safety programs; the establishment of industrial equipment standards and standards of maintenance; and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote monitors all commercial vehicle routes involving load measurement and weighing, issuing permits, traffic tickets and warnings and collecting revenue resulting from the issuance of permits. This sub-vote also provides for a commercial vehicle inspection program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,244,064	Administration and Safety	1,943,451
22,932,766	Vehicle and Drivers Licensing.....	20,936,348
8,784,280	Standards and Compliance	7,225,198
<u>33,961,110</u>	Total vote.....	<u>30,104,997</u>
	Group account classification	
	Salaries and benefits	17,313,144
	Operating costs	10,594,283
	Asset acquisitions	1,641,882
	Grants and contributions	555,688
		<u>30,104,997</u>

Vote 65

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and the *Railway Act* and for contributions to certain government corporations. In addition, this vote provides for the regulation of the motor carrier industry through hearings, licensing procedures, and inspections of aerial tramways. Major programs and activities include:

- (a) *Administration—Transportation Policy*—This sub-vote provides executive direction of the department.
- (b) *Transportation Policy Analysis*—This sub-vote provides for the development of a comprehensive provincial transportation policy, including consideration of the transportation services of the British Columbia Ferry Corporation and the British Columbia Railway Company. This sub-vote also provides for grants to the British Columbia Aviation Council and to the Western Transportation Advisory Council.
- (c) *Air Transport Assistance*—This sub-vote provides grants to communities for development of local airport facilities.
- (d) *Engineering Inspection*—This sub-vote provides for regulatory activity such as monitoring of construction, final inspections and annual inspection or certification of industrial projects under the *Railway Act* and the *Pipeline Act*. The branch also examines and certifies operating personnel for railway and aerial tramways.
- (e) *Contribution to the British Columbia Ferry Corporation*—This sub-vote provides for a contribution to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.
- (f) *Contribution to the British Columbia Railway Company*—This sub-vote provides for a contribution to the British Columbia Railway Company to compensate the railway for operating losses and capital expenditures on government mandated services.
- (g) *Motor Carrier Commission*—This sub-vote provides for the regulation of the motor carrier industry intra-provincially by a provincial board pursuant to the *Motor Carrier Act* and extra-provincially by delegation pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (h) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and for the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission, the implementation of decisions made by the Commission with respect to such applications and for safety inspections of public passenger vehicles.

Appropriations		Actual Expenditures
	Classification by sub-vote	
277,985	Administration — Transportation Policy	378,084
1,351,325	Transportation Policy Analysis	894,508
3,375,247	Air Transport Assistance	3,210,471
1,705,601	Engineering Inspection	1,612,200
61,822,700	Contribution to the British Columbia Ferry Corporation.....	61,821,300
15,650,000	Contribution to the British Columbia Railway Company	15,650,000
327,421	Motor Carrier Commission.....	385,933
2,399,233	Motor Carrier Branch	2,243,536
<u>86,909,512</u>	Total vote.....	<u>86,196,032</u>
	Group account classification	
	Salaries and benefits	3,839,137
	Operating costs	2,111,383
	Asset acquisitions	4,858,882
	Grants and contributions.....	75,386,630
		<u>86,196,032</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
<u>360,000</u>	Transfer from Ministry of Intergovernmental Relations (Vote 18)	<u>360,000</u>
Group account classification		
Grants and contributions		<u>360,000</u>

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
<u>148,133</u>	Transfer from Ministry of Intergovernmental Relations (Vote 44)	<u>142,051</u>
Group account classification		
Salaries and benefits	113,039	
Operating costs	26,681	
Asset acquisitions	<u>2,331</u>	
	<u>142,051</u>	

Statutory*CONSTITUTION ACT* (R.S.B.C. 1979, chap. 62, secs. 13 and 14)

Appropriations		Actual Expenditures
<u>739,364</u>	Transfer from Ministry of Intergovernmental Relations (Vote 45)	<u>645,527</u>
Group account classification		
Salaries and benefits	478,298	
Operating costs	143,308	
Asset acquisitions	<u>23,921</u>	
	<u>645,527</u>	

Statutory*INDIAN CUT-OFF LANDS DISPUTE ACT* (S.B.C. 1982, chap. 50, sec. 5)

Appropriations		Actual Expenditures
<u>124,000</u>	Total expenditure	<u>124,000</u>
Group account classification		
Other Expenditures	<u>124,000</u>	

OTHER APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditure \$
		Estimated \$	Other Authorizations \$	Total \$	
66	Management of the Public Debt (Ministry of Finance and Corporate Relations)	530,200,000		530,200,000	525,277,283
67	Contingencies (All Ministries) (Ministry of Finance and Corporate Relations)	50,000,000			
	Supplement—Special Warrant No. 11.....		15,000,000	65,000,000	50,107,855
	Statutory				
	Special Accounts—				
	<i>Ministry of Lands Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7(2))—Crown Land (see D 156 for detail)	21,962,000		21,962,000	21,932,832
	<i>Lottery Act</i> (R.S.B.C. 1979, chap. 249, secs. 6 and 7)—Lottery Fund (see D 161 for detail)	170,500,000		170,500,000	120,111,811
		<u>772,662,000</u>	<u>15,000,000</u>	<u>787,662,000</u>	<u>717,429,781</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 66 (Minister of Finance and Corporate Relations)

MANAGEMENT OF THE PUBLIC DEBT

Description

This vote provides for the cost of managing the public debt and includes the following:

- (a) *Cost of Borrowing for Government Purposes*—This sub-vote provides for the cost of interest on the direct debt of the province borrowed for government purposes, and for associated costs incurred in the borrowing and management of government funds.
- (b) *Cost of Borrowing for Relending to Government Bodies*—This sub-vote provides for the cost of interest on borrowings on behalf of government bodies, and all associated costs. These costs are fully recovered from the government bodies.
- (c) *Interest Assistance*—This sub-vote provides for grants and other expenditures associated with interest assistance and debt restructuring and repayment arrangements for Crown corporations. An annual grant of \$10,000,000 is paid to the British Columbia Buildings Corporation for interest assistance.

Appropriations		Actual Expenditures
	Classification by sub-vote	
520,199,990	Cost of Borrowing for Government Purposes	525,277,283
10	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	0
10,000,000	Interest Assistance	0
<u>530,200,000</u>	Total vote.....	<u>525,277,283</u>
	Group account classification	
	Operating costs	212,252
	Other expenditures	<u>773,525,579</u>
		773,737,831
	Less Recoveries.....	<u>248,460,548</u>
		<u>525,277,283</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67 (Minister of Finance and Corporate Relations)

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include those developments during the year which could not have been reasonably anticipated at the time of preparing the budget. Examples include natural disasters, claims brought against the government and other extraordinary events that have budget implications. Contingent events include those developments that can be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where the final costs will be dependent on a pending decision by government or another party. Examples include negotiated and awarded salary increases during the year, certain employee benefits such as death and retirement allowances, the hosting of possible conferences and events and the implementation of new, modified or expanded policies and programs where the final scope has not yet been fully determined.

This vote also provides funding for items not budgeted in other votes, but which are consistent with the general purposes of those votes, for unanticipated events only. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Appropriations	Actual Expenditures
Critical Industries Commission	0
CPP/Debt Assistance—BCSC	3,800,000
Emergency Loan—Principal Trust Depositors	201
E. Haymour/Besler— <i>Ex Gratia</i> Payment	150,000
SkyTrain—Property Purchase Tax	1,022,900
Kamloops Indian Band Property Tax	51,948
B C Enterprise Corporation	4,342,652
Compensatory Grants—BCBC Institutional Properties	308,468
BC Pavilion Corp Operating Grant	5,670,000
Employee Benefits Plan—Ombudsman's Office	58,600
Privatization—Energy, Mines and Petroleum Resources	1,067,397
Employee Benefits Plan Increase—Municipal Affairs	4,730
Museum and Heritage Site Admission Expenses	624,948
Employee Benefits Plan Increase—Health	4,804
Salary Costs—Minister of Energy, Mines and Petroleum Resources	12,640
Employee Benefits Plan—Social Services and Housing	5,355
Early Retirement Incentive Plan	45,500,000
Write-down of Leave Liability	(12,516,789)
<u>65,000,000</u> Total vote	<u>50,107,855</u>
<u>50,000,000</u> Estimate	
<u>15,000,000</u> Supplement — Special Warrant No. 11	
<u>65,000,000</u>	
Group account classification	
Salaries and benefits	33,147,438
Operating costs	928,584
Asset acquisitions	60,716
Grants and contributions	15,346,169
Other expenditures	624,948
	<u>50,107,855</u>

SUMMARY OF SPECIAL ACCOUNTS AND SPECIAL FUND BALANCES AT MARCH 31, 1988

	Fund Balances
Fixed Capital (Perpetual) Accounts	
Capital Accounts—	\$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	1,046,185
First Citizens' Fund	3,490,246
Physical Fitness and Amateur Sports Fund	490,855
Other Special Accounts	
Agricultural Land Development	25,216,732
Aquaculture Incentive Program	7,205,359
Crop Insurance Stabilization	25,000,000
Crown Land	343,737,716
Downtown Revitalization	156
Energy Development	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	11,641,416
Farm Products Industry Improvement	10,184,161
Forest Stand Management	1,779,628
Fund for Excellence in Education	279,310,660
Health Improvement Fund	360,039,077
Habitat Conservation Fund	1,125,427
Industrial Development Assistance Program	27,359,636
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	31,449,452
Industrial Incentive Fund	75,892,976
Land Titles Survey	9,298
Livestock Protection	97,066
Lottery Fund	
Low Interest Loan Assistance Revolving Fund	31,959,542
Lumber Export Charge Compensation Fund	26,413,759
North East Coal Development	8,114,312
Provincial Computerization of Libraries	264,010
Provincial Home Acquisition	425,181,103
Purchasing Commission Working Capital Account	(7,224,871)
Resource Revenue Stabilization	
Revenue Sharing Fund—	
Revenue Sharing Stabilization Account	29,150,000
Current	6,955,478
Small Business Enterprise	43,613,996
Small Manufacturers' Incentive Program	6,510,710
Tourism Incentives Program	20,091,762
University Endowment Lands Administration	3,097,322
	<u>1,873,877,793</u>
Special Fund	
Budget Stabilization Fund	742,905,582
	<u>742,905,582</u>

Note: See the following pages for details of Special Accounts and Fund transactions for each of the funds.

DETAILS OF TRANSACTIONS

Special Accounts and Special Funds for the Year Ended March 31, 1988

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CAPITAL ACCOUNTS

British Columbia Cultural Fund

Balance March 31, 1987 and 1988 20,000,000

First Citizens' Fund

Balance March 31, 1987 and 1988 25,000,000

Physical Fitness and Amateur Sports Fund

Balance March 31, 1987 and 1988 20,000,000

Fixed Capital (Perpetual) Accounts—Capital Accounts balance, March 31, 1988 65,000,000

FIXED CAPITAL (PERPETUAL) ACCOUNTS—CURRENT ACCOUNTS

British Columbia Cultural Fund

This account was originally created as a fund under the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name was changed to the British Columbia Cultural Fund effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the cultural development of the people of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to cultural projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1987 780,255

Add

Interest received 1,665,736

Less

Operating costs 10,032

Grants and contributions 1,389,774

1,399,806

Balance, March 31, 1988 1,046,185

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) which was amended in 1987 to allow loans. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the advancement and expansion of the cultural, educational and economic circumstances and position of persons of the North American Indian race who were born in and are residents of British Columbia. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants primarily for student bursaries and to native friendship centres. Administration costs are funded through voted appropriations.

Balance, April 1, 1987 3,070,314

Add

Interest received 2,093,660

Less

Operating costs 29,326

Grants and contributions 1,644,402

1,673,728

Balance, March 31, 1988 ... 3,490,246

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account promotes the physical fitness of and participation by the residents of the Province in amateur sport. Interest earned each year on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	551,109	
Add		
Interest received.....	1,589,331	
Less		
Operating costs	116,842	
Asset acquisitions	10,496	
Grants and contributions.....	<u>1,522,247</u>	
	1,649,585	
Balance, March 31, 1988		<u>490,855</u>

OTHER SPECIAL ACCOUNTS

Agricultural Land Development

This account was originally created as a fund by the *Finance Statutes Amendment Act, 1981* which amended the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10), to establish the fund. This fund was subsequently changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40), at which time the *Agricultural Land Development Act* (R.S.B.C. 1979, chap. 10), was repealed and incorporated with the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8).

The purpose of the account is to make loans, on a revolving basis, for the purposes specified under the *Agricultural Credit Act* (R.S.B.C. 1979, chap. 8). Revenue represents interest paid on outstanding loans and expenditures are for loan expenses. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	24,477,394	
Add		
Interest received.....	897,978	
Less		
Other expenditures.....	<u>158,640</u>	
Balance, March 31, 1988		<u>25,216,732</u>

Aquaculture Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$100,000 to stimulate investment in new aquaculture facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987.....	8,524,918	
Less		
Loans and advances	<u>1,319,559</u>	
Balance, March 31, 1988		<u>7,205,359</u>

Crop Insurance Stabilization

This account was originally created as a fund under *Crop Insurance Stabilization Fund Act, 1967*. It was continued by the *Insurance for Crops Act* (R.S.B.C. 1979, chap. 202), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the financial stability of any plan under the crop insurance program.

The account has no operating revenue or expenditure. Administration costs are funded through voted appropriations. Advances are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are fully recovered from crop insurance program premium revenue in subsequent years.

The account has an original balance of \$10,000,000 which was depleted in 1985/86. An additional \$10,000,000 was added to the balance of the account in 1986/87, and \$5,000,000 was added to the balance in 1987/88.

Balance, April 1, 1987.....	20,000,000
Add	
Statutory authorization	5,000,000
Balance, March 31, 1988	<u>25,000,000</u>

Crown Land

This account was originally created as a fund under section 7 of the *Department of Housing Act, 1973*. It was replaced by the Crown Land Fund effective July 31, 1979, pursuant to the *Ministry of Lands, Parks and Housing Act* and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Revenue sources include leases of Crown land, under the *Land Act* (R.S.B.C. 1979, chap. 214), interest income and other land sales. Expenditure represents: land acquisition costs for park, fish and wildlife conservation purposes; write-down of uncollectable loans, costs associated with the sale of Crown land and the sale or disposal of assets on Crown land; capital projects on University Endowment lands; and, acquisition of social housing sites, the write-down of uncollectable loans and interest charges related to the British Columbia Home Program, and discounts for early repayment of British Columbia Home Program loans. Administration costs are funded through vote appropriations.

Balance, April 1, 1987.....	329,048,283
Add	
Lease income	13,958,482
Sales income	2,653,762
Development income	12,115,817
Interest received	7,755,716
Miscellaneous income	138,488
	36,622,265
Less	
Gross expenditures	<u>21,932,832</u>
Balance, March 31, 1988	<u>343,737,716</u>

Downtown Revitalization

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for grants and contributions to municipalities and the business community to revitalize downtown areas and provides repayable loans to municipalities to assist in financing the capital cost of downtown improvements.

The account's balance was established with a \$25,000,000 appropriation in 1980. No revenue is credited to the account, as interest on outstanding loan principal is paid to the General Fund. Operating expenditures include grants and contributions with administration costs being funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987.....	2,868,701
Less	
Loans	2,445,136
Grants and contributions	<u>423,409</u>
	2,868,545
Balance, March 31, 1988	<u>156</u>

Energy Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and became a Special Account under section 4 of the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account was to provide funds for the development of energy technology to enhance energy supplies and develop alternative fuels, and for innovative energy conservation programs. Section 4 of the *Special Appropriations Act* (S.B.C. 1982, chap. 40), was repealed by the *Miscellaneous Statutes Amendment Act (No. 2)* (S.B.C. 1987, chap. 28), which dissolved the Special Account.

Balance, April 1, 1987.....	6,290,988	
Dissolution of special account.....	6,290,988	
Balance, March 31, 1988		0

Farm Income Assurance Fund

This account was originally created as a fund under the *Farm Income Assurance Act* (S.B.C. 1973, chap. 115), and the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account establishes and administers farm income plans for such farmers in the province as may be designated by the Lieutenant Governor in Council. There are plans currently in effect for the following commodity groups: beef, blueberries, greenhouse vegetables, potatoes, processed vegetables, sheep, swine, tree-fruits and strawberries.

One half of the annual revenue of the account comes from participating producers' contributions while the other one half comes from a matching provincial government contribution voted from the General Fund. Expenditures include claim payments to qualifying producers. Administration costs are funded through voted appropriations.

	Reserve for Stabilization ¹	Operating (Deficit)	Fund Balance
Balance, April 1, 1987	9,674,624	12,606,431	22,281,055
<i>Add</i>			
Producers' premiums.....		12,075,856	
Government premiums.....		12,075,856	
Miscellaneous.....		9,250	
Total revenue		24,160,962	24,160,962
<i>Less Indemnities</i>			
Beef producers		355,209	
Berry producers.....		350,566	
Greenhouse producers.....		(1,205,015)	
Potato producers		2,283,421	
Processed vegetable producers.....		795,209	
Sheep producers		110,502	
Swine producers.....		1,899,472	
Tree fruit producers.....		20,536,613	
Total indemnity		25,125,977	25,125,977
Balance, March 31, 1988	9,674,624	11,641,416	21,316,040

¹ In fiscal 1979/80 a special contribution of \$10 million was given by the Government to this account to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1988, \$9,674,624 remains of this reserve.

Farm Products Industry Improvement

This account was originally created as a fund under the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 84). It was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to encourage and assist the continued development and expansion of the agricultural industry in the province through grants and loan guarantees for agricultural processors.

Revenue is derived from the sale of assets and from the collection of payments under guarantees. Expenditures include loan guarantee payments and grants to agricultural industry processors. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	442,141
<i>Add</i>	
Statutory authorization	10,000,000
<i>Less</i>	
Grants and contributions.....	25,041
Other expenditures	232,939
	<u>257,980</u>
Balance, March 31, 1988	<u>10,184,161</u>

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act* (S.B.C. 1986, chap. 8). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to provide for the enhanced management of British Columbia's forest and range lands and to undertake projects for this purpose which provide employment and training opportunities.

The account can be credited with contributions from the General Fund, the Government of Canada, municipalities, the forest industry, forest sector unions and others.

Balance, April 1, 1987.....	7,574,836
<i>Add</i>	
Transfer from General Fund (Vote 35).....	13,000,000
Interest	250
	<u>13,000,250</u>
<i>Less</i>	
Salaries and benefits	1,069,493
Operating costs	17,715,765
Asset acquisitions	10,200
	<u>18,795,458</u>
Balance, March 31, 1988	<u>1,779,628</u>

Fund For Excellence In Education

This account was established by the *Education Excellence Appropriation Act* (S.B.C. 1986, chap. 6), to provide \$600,000,000 to improve the quality of education over three years. The account is used to provide funding to school districts, colleges, institutes, universities and other educational institutions, including financing for adjustments to the operating budgets of school districts, colleges, institutes and universities, and special initiatives to improve the quality of teaching and research and to respond to economic development opportunities. In addition, funding is made available to establish centres of excellence, to modernize facilities and equipment, to improve efficiency in operations and to support the participation of qualified students in post-secondary education.

Balance, April 1, 1987.....	490,521,260
<i>Less</i>	
Operating costs	8,621,672
Asset acquisitions	555,880
Grants and contributions.....	202,033,048
	<u>211,210,600</u>
Balance, March 31, 1988	<u>279,310,660</u>

Health Improvement Fund

This account was established in 1986/87 with the passage of the *Health Improvement Appropriation Act* (S.B.C. 1986, chap. 9), to provide \$720,000,000 to maintain and improve health services over three years. The account is used to finance adjustments to operating budgets, to meet health care utilization pressures, to improve hospital care and medical services, and to fund new initiatives in preventive and community care.

Balance, April 1, 1987.....	600,039,077
Less	
Expenditures	<u>240,000,000</u>
Balance, March 31, 1988	<u><u>360,039,077</u></u>

Habitat Conservation Fund

This account was originally created as a fund under the *Miscellaneous Statutes Amendment Act (No. 2), 1981*, which amended the *Wildlife Act* (S.B.C. 1982, chap. 57), to establish a fund for the purpose of the enhancement of fish and wildlife and their habitat. It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

Revenue is credited to the account from surcharges on angling, hunting, guiding and trapping licences, and from bequests, donations and fund raising projects undertaken on behalf of the account. Expenditure includes projects to enhance fish and wildlife populations, the habitat on which they depend, or habitat acquisitions, promotion and educational projects, and reasonable expenses incurred by individuals advising the minister with respect to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	1,065,166
Add	
Fees and licences	1,453,621
Interest	93,002
Other	<u>1,728</u>
	1,548,351
Less	
Salaries and benefits	50,314
Operating costs	1,371,956
Asset acquisitions	<u>65,820</u>
	<u>1,488,090</u>
Balance, March 31, 1988	<u><u>1,125,427</u></u>

Industrial Development Assistance Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$500,000 to stimulate investment in new industrial production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987.....	29,083,050
Less	
Loans and advances	<u>1,723,414</u>
Balance, March 31, 1988	<u><u>27,359,636</u></u>

**Industrial Development Subsidiary Agreement Loan Repayment
Revolving Fund**

This account was originally created as a revolving fund by authority of the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). Its purpose is to enable the repayment of loans with interest, made under the Community Industrial Development Program of the federal/provincial Industrial Development Subsidiary Agreement, to be paid into an account and be used on a revolving basis to make further loans under the program.

Balance, April 1, 1987.....	30,230,047
<i>Add</i>	
Interest	2,438,810
<i>Less</i>	
Federal Government share.....	<u>1,219,405</u>
Balance, March 31, 1988	<u><u>31,449,452</u></u>

Industrial Incentive Fund

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans or make investments to assist the establishment of new industry or the introduction of new technology to existing industry under the Canada/British Columbia Economic and Regional Development (ERDA) Industrial Development Subsidiary Agreement or other agreements.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987.....	37,113,520
<i>Add</i>	
Transfer from General Fund	60,000,000
<i>Less</i>	
Loans, investments and advances	<u>21,220,544</u>
Balance, March 31, 1988	<u><u>75,892,976</u></u>

Land Titles Survey

This account was originally created as a fund by authority of the *Land Title Act* (R.S.B.C. 1979, chap. 219), and was later changed to a Special Account by the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to make payments to owners or purchasers of real property to defray, in whole or in part, costs attributable to survey work that restores or re-establishes insufficient or missing survey evidence, corrects survey errors, resolves conflicts concerning unascertainable parcel boundaries or provides access to land granted by the Crown.

Balance, April 1, 1987.....	9,626
<i>Less</i>	
Other expenditures.....	<u>328</u>
Balance, March 31, 1988	<u><u>9,298</u></u>

Livestock Protection

This account was originally created as a fund under the *Domestic Animal Protection Act* (S.B.C. 1973, chap. 114). It was continued under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide compensation to an owner of livestock killed or injured by a dog that is not owned or kept by the livestock owner and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* (R.S.B.C. 1979, chap. 245), are credited to the account as revenue. Expenditures include compensation grants and administration costs.

Balance, April 1, 1987	98,550	
<i>Add</i>		
Licences revenue	12,007	
<i>Less</i>		
Operating costs	2,322	
Grants and contributions	11,169	
	<u>13,491</u>	
Balance, March 31, 1988		<u>97,066</u>

Lottery Fund

This account was originally created as a fund under the *Lotteries Act* (R.S.B.C. 1979, chap. 277), and was continued by the *Lottery Act* (R.S.B.C. 1979, chap. 277). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26).

The account receives proceeds from the conduct and operation of lotteries by the province; pays the costs of administration of the Act and account; and pays out of the balance of proceeds in grants and certain related expenditures in the areas of culture, heritage and the arts, recreation, physical fitness and sports.

Revenue in excess of funds required for current year expenditures may be transferred to the Budget Stabilization Fund.

Balance, April 1, 1987	(45,048,721)	
<i>Add</i>		
Revenue, net	165,160,532	
<i>Less</i>		
Administration costs		
Salaries and benefits	812,459	
Operating costs	4,586,827	
Asset acquisitions	239,871	
Other expenditures	1,575,099	
Total administration costs	7,214,256	
Grants and contributions	87,368,973	
Transfer to Budget Stabilization Fund	25,528,582	
	<u>120,111,811</u>	
Balance, March 31, 1987		<u>0</u>

Low Interest Loan Assistance Revolving Fund

This account was originally created as a revolving fund by authority of the *Low Interest Loan Assistance Revolving Fund Act* (S.B.C. 1985, chap. 44). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The account provides a mechanism whereby loans, made by the British Columbia Enterprise Corporation under the Low Interest Loan Assistance Program, and associated interest payments are to be repaid into a Special Account to permit further loans to be made on a revolving basis. The program provides low interest loans to firms in various business sectors, including but not limited to, manufacturing, processing and advanced technology.

Revenue represents interest on outstanding loans and funds on deposit and additions to the account balance by way of voted expenditure. Expenditures are for administration and other related loan costs.

Balance, April 1, 1987	31,734,863	
<i>Add</i>		
Interest	1,789,067	
<i>Less</i>		
Administration costs	1,564,388	
Balance, March 31, 1988		<u>31,959,542</u>

Lumber Export Charge Compensation Fund

This account was originally created as a fund by authority of the *Softwood Lumber Products Export Charge Compensation Act* (S.B.C. 1988, chap. 65). It was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). The purpose of the account is to compensate lumber exporters in respect of export charges paid by them in specified circumstances.

Revenue received by the government from Canada under the *Softwood Lumber Products Export Charge Act* (Canada) on or after January 15, 1988, is credited to the account.

Expenditure consists of compensation paid to lumber exporters who qualify under the regulations to the Act, which limit compensation to narrowly-defined circumstances. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	0	
<i>Add</i>		
Revenue, net.....	26,413,759	
Balance, March 31, 1988		<u>26,413,759</u>

North East Coal Development

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The purpose of the account is to provide money for the construction and initial development phases of coal development in northeastern British Columbia, and for the coordination, planning and administration of the coal project.

The account received a \$20,000,000 appropriation from the General Fund in 1980. No interest or other revenue has since been credited to the account balance. The last expenditures to be made from this account were in 1984/85.

Balance, April 1, 1987.....	8,114,312	
Balance, March 31, 1988		<u>8,114,312</u>

Provincial Computerization Of Libraries

This account was originally created as a fund by the *Special Funds Act* (S.B.C. 1980, chap. 53), and was later changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides grants to public libraries in the province to institute automated cataloguing and circulating systems.

No interest or other revenue is credited to the account. Administration costs are funded through voted appropriations.

Balance, April 1, 1987.....	292,355	
<i>Less</i>		
Grants and contributions	28,345	
Balance, March 31, 1988		<u>264,010</u>

Provincial Home Acquisition

This account was originally created as a fund by authority of the *Provincial Home Acquisition Act, 1967*, for the purpose of paying grants to qualified British Columbia residents constructing or purchasing a home or for making loans to be secured by second mortgages. Mortgage financing is also provided from this account under the *Home Conversion and Leasehold Loan Act* (R.S.B.C. 1979, chap. 170). The fund was changed to a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40).

Account revenue consists of interest on outstanding mortgage principal and account expenditures include associated loan costs. Administration costs are funded through voted appropriations.

Balance, April 1, 1987	398,121,665
<i>Add</i>	
Mortgage interest	32,296,370
Miscellaneous revenue	<u>302,921</u>
	32,599,291
<i>Less</i>	
Provision for doubtful accounts	4,999,745
Extinguishment of doubtful accounts	97,736
Interest rebates	353,860
Other expenditures	<u>88,512</u>
	<u>5,539,853</u>
Balance, March 31, 1988	<u><u>425,181,103</u></u>

Purchasing Commission Working Capital

This account was established by authority of the *Purchasing Commission Act* (R.S.B.C. 1979, chap. 350), to provide Purchasing Commission with working capital to finance the acquisition of inventory and selected goods and services for resale or lease to government and participating public bodies, the disposal of surplus materiel of government and participating public bodies, the establishment and operation of warehouses for storage of inventory and surplus materiel, the provision of technical services to support the economic use of supplies by government and participating public bodies, and, in conjunction with the aforementioned purposes, the entry into supply arrangements conducive to the economic well-being of the province pursuant to the public sector purchasing policy.

All expenditures and disbursements are recoverable. Expenditures and disbursements may exceed revenue and receipts in any year by the total of the net surplus or deficiency from operations carried forward from previous years and the statutory financing authority shown in the *Estimates* and provided for by the *Supply Act*. For 1987/88, this statutory financing authority is \$28,000,000.

Balance, April 1, 1987	(996,759)
<i>Add</i>	
Social Service Tax	3,294
<i>Less</i>	
Salaries and benefits	732,012
Operating costs	1,621,565
Asset acquisitions	12,383,838
Other expenditures	2,677,583
Recoveries	<u>(11,183,592)</u>
	<u>6,231,406</u>
Balance, March 31, 1988	<u><u>(7,224,871) *</u></u>

* This balance represents cumulative net expenditure to March 31, 1988.

Resource Revenue Stabilization

This account was established by authority of the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24), and was continued under the *Resource Revenue Stabilization Fund Act* (S.B.C. 1984, chap. 8). The purpose of the fund was to stabilize the annual growth of revenue of the General Fund, redeem or repay the public or government guaranteed debt, and establish and maintain sinking funds to provide for the repayment of the public or government guaranteed debt.

Revenue paid to the fund consist of provincial resource revenues as specified by the Lieutenant Governor in Council. Expenditures paid from the fund consist of revenue payments to the General Fund. The *Resource Revenue Stabilization Fund Act* (S.B.C. 1984, chap. 8), was repealed and, on March 31, 1988, all assets and liabilities of the fund that was continued under that Act were transferred to and became part of the General Fund.

Balance, April 1, 1987	0
<i>Add</i>	
Petroleum and natural gas	198,110,363
Minerals	53,587,062
Forests	670,939,932
Water rentals and recording fees	214,970,741
<i>Wildlife Act</i> —fees and licences	10,255,019
	1,147,863,117
<i>Less</i>	
Transfer to General Fund	1,147,863,117
Balance, March 31, 1988	0

Revenue Sharing Fund

This account was originally created as a fund by the *Revenue Sharing Act, 1977*. It was continued as a fund under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368), and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* (S.B.C. 1988, chap. 26). This account provides conditional and unconditional grants to all British Columbia municipalities and regional districts on the basis of established criteria.

Beginning with the fiscal year ending March 31, 1979, money is paid into the account annually from the General Fund by way of a voted appropriation. The amount of the voted appropriation is determined by the revenue sharing formula contained in the *Revenue Sharing Act* (one percentage point of both provincial personal and corporation income taxes, six per cent of provincial social service tax and six per cent of renewable and non-renewable provincial resource revenue plus any previous years' adjustments). Conditional grants are paid for general planning, municipal restructuring, utility line undergrounding, water and sewerage facilities and studies, and major municipal highways. The remaining grants are unconditional, the major portion of which is distributed according to a formula with population, expenditure and assessment components. Administration costs are provided through voted appropriations. Account balances may be used for revenue sharing stabilization purposes.

	Grant Stabilization Account	Current	Total
	\$	\$	\$
Balance, April 1, 1987	28,900,000	4,643,135	33,543,135
<i>Add</i>			
Transfer from Municipal Affairs (Vote 50)	250,000	230,750,000	231,000,000
<i>Less</i>			
Grants, unconditional		100,001,596	
Grants, conditional			
Municipal basic		8,089,307	
Major municipal highways		8,983,112	
Municipal planning		1,239,471	
Municipal restructure grants		2,910,371	
Regional districts			
—basic		845,000	
—administrative		852,500	
—planning		462,313	
Capital grants			
—sewerage systems		1,404,063	
—water systems		3,047,366	
Sewerage and water study grants		449,686	
Sewerage assistance grants		61,052,704	
Powerline undergrounding grants		372,404	
Water facilities assistance		38,727,764	
		228,437,657	228,437,657
Balance, March 31, 1988	29,150,000	6,955,478	36,105,478

Small Business Enterprise

This account was established by an amendment to the *Forest Act* (R.S.B.C. 1979, chap. 140). The purpose of the account is to identify all revenue incidental to the operation of the Small Business Enterprise Program and to provide an ongoing source of funds to defray the costs of basic silviculture, construction and maintenance of logging roads and bridges, administration and other forest management activities that are incidental to operations that yield small business forest revenue.

Revenue will be provided from the following sources: Small Business Forest Enterprise program/competitive sales program licences, upset stumpage fees, bonus bids, bonus offers, annual rental, trespass charges, scaling fees, and revenue earned as a chargeback for remedial work undertaken on behalf of operators.

Balance, April 1, 1987	20,394,058
<i>Add</i>	
Stumpage revenue	47,227,649
<i>Less</i>	
Salaries and benefits	9,781
Operating costs	21,875,692
Asset acquisitions	<u>2,122,238</u>
	24,007,711
Balance, March 31, 1988	<u>43,613,996</u>

Small Manufacturers' Incentive Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide individual loans up to \$50,000 to stimulate investment in new production facilities and equipment under the Canada/British Columbia Economic and Regional Development (ERDA) Small Business Incentives Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	8,321,394
<i>Less</i>	
Loans and advances	<u>1,810,684</u>
Balance, March 31, 1988	<u>6,510,710</u>

Tourism Incentives Program

This account was established under the authority of the *Industrial Development Incentive Act* (S.B.C. 1985, chap. 43). The purpose of the account is to provide loans to stimulate investment in new tourism facilities and attractions under the Canada/British Columbia Economic and Regional Development (ERDA) Tourist Industry Development Subsidiary Agreement.

The account has no operating revenue or expenditure as payments of interest on loans outstanding are credited to the General Fund and all administration costs are funded through voted appropriations. This is a non-revolving Special Account, loans/advances reduce the balance of the account, as repayments are credited to the General Fund.

Balance, April 1, 1987	22,851,286
<i>Less</i>	
Loans and advances	<u>2,759,524</u>
Balance, March 31, 1988	<u>20,091,762</u>

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act* was continued under the *University Endowment Land Act* (R.S.B.C. 1979, chap. 420), and became a Special Account under the *Special Appropriations Act* (S.B.C. 1982, chap. 40). The account provides for the operation and management of ratepayer services within the University Endowment Lands.

Account revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Account expenditure is the ratepayers' portion of the costs of providing services.

Balance, April 1, 1987.....		3,125,618
<i>Add</i>		
Property tax revenue	853,522	
Other revenue	<u>580,977</u>	
		1,434,499
<i>Less</i>		
Salaries and benefits	653,861	
Operating costs	619,299	
Asset acquisitions	184,357	
Grants and contributions.....	<u>5,278</u>	
		<u>1,462,795</u>
Balance, March 31, 1988		<u><u>3,097,322</u></u>

SPECIAL FUND

Budget Stabilization Fund

This fund was established by the *Budget Stabilization Fund Act* (S.B.C. 1988, chap. 8). The purpose of the fund is to assist in stabilizing the operating revenues of the government. General Fund revenue, as specified by the Lieutenant Governor in Council, may be paid into the Fund, and Lottery Fund Special Account money may also be paid into the Fund, if authorized by Lieutenant Governor in Council. Money may be paid out of the Fund into the General Fund, with the approval of the Lieutenant Governor in Council.

Balance, April 1, 1987.....		0
<i>Add</i>		
Transfer from general revenue	717,377,000	
Transfer from Lottery Fund Special Account	<u>25,528,582</u>	
		742,905,582
Balance, March 31, 1988		<u><u>742,905,582</u></u>

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